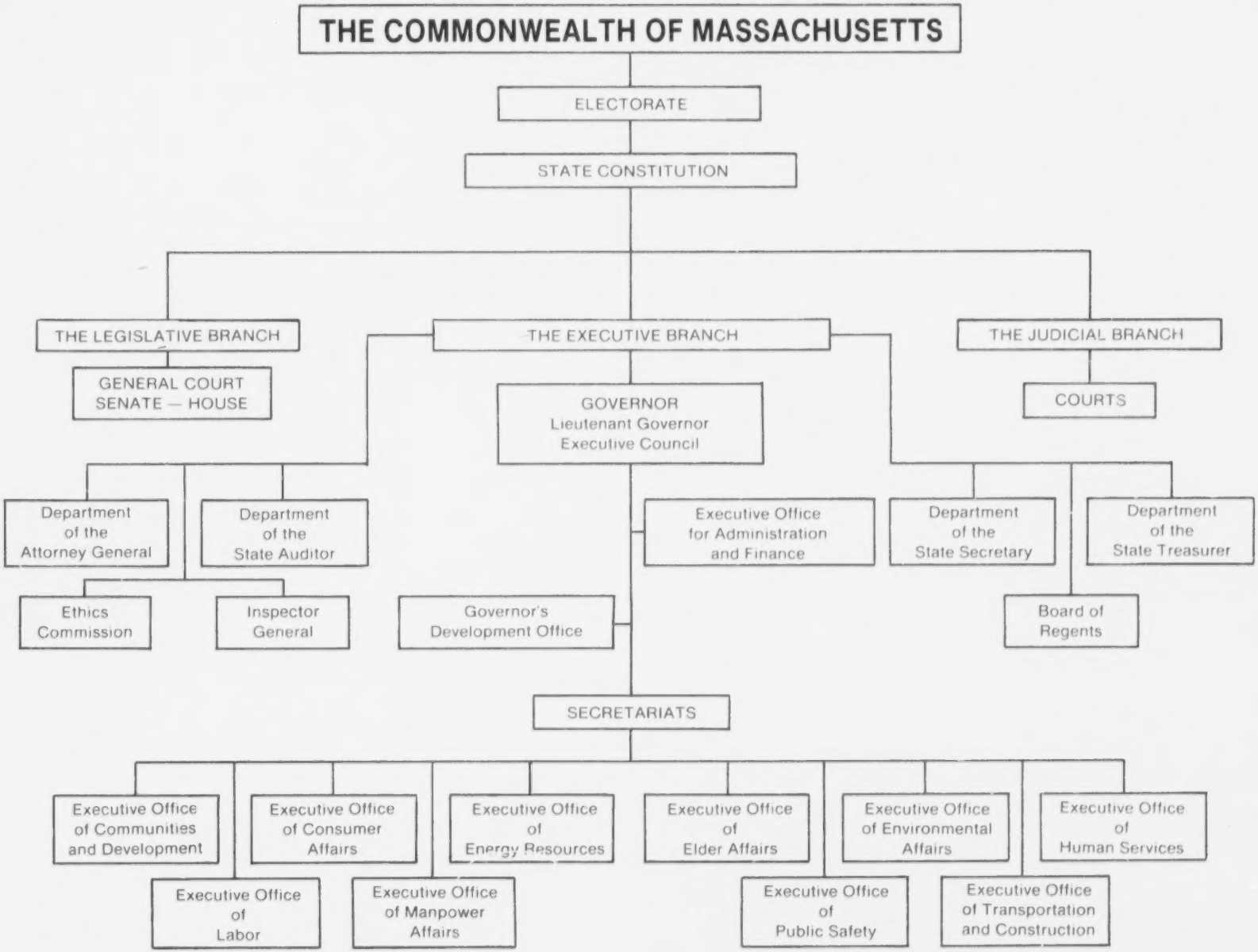
CHART OF STATE ORGANIZATION



S3777-1

HOUSE NO. 500

The Commonwealth of Massachusetts

Financial Report

FOR THE FISCAL YEAR ENDED JUNE 30, 1983

Executive Office for Administration and Finance

Comptroller's Division

Myer A. Shockett, Comptroller

THE COMMONWEALTH OF MASSACHUSETTS

CONSTITUTIONAL OFFICERS

Michael S. Dukakis	Governor
John F. Kerry	Lieutenant Governor
Michael Joseph Connolly	Secretary of the Commonwealth
Francis X. Bellotti	Attorney General
Robert Q. Crane	Treasurer and Receiver-General
John J. Finnegan	Auditor

LEGISLATIVE OFFICERS

William M. Bulger	President of the Senate
Thomas W. McGee	Speaker of the House

Total state expenditures for the 1983 fiscal year were $8.1 billions compared to $7.6 billions for 1982, reflecting a 6.5% increase. Expenditure comparisons for the two fiscal years are as follows:

EXPENDITURES (in millions)

	1983	Percent of Total	1982	Percent of Total	1983 Increase (Decrease)
State Aid	$2,421	29.9%	$2,246	29.4%	$175
Welfare & General Care	2,184	26.9	2,148	28.1	36
Salaries	1,440	17.8	1,330	17.4	110
Debt Service	403	4.9	378	4.9	25
Capital Outlay	353	4.4	333	4.4	20
Services, Non-Employees	327	4.0	318	4.2	9
Pensions	205	2.5	187	2.4	18
Other	775	9.6	700	9.2	75
	$8,108	100.0%	$7,640	100.0%	$468

The General Fund ended the 1983 fiscal year with a surplus of $64.4 million as compared to a 1982 fiscal year surplus of $4.4. However, in prior years, deficits in the Highway Fund have legislatively been provided for by a transfer from the General Fund. The 1983 fiscal year Highway Fund deficit of $17.4 million, if it had been applied to the General Fund, would still leave a $47 million surplus in the General Fund. This was attained by a strict review of end of the year encumbrances by the Comptroller's Division and cooperation from the state agencies in reverting unspent money.

In an ongoing effort to conform with Generally Accepted Accounting Principles (GAAP) as promulgated by the National Council of Governmental Accounting and the American Institute of Certified Public Accountants, we are presenting for the first time a limited GAAP Combined Balance Sheet (Statement VI). This statement presents the Financial Condition of the Commonwealth taking into consideration certain accruals of revenue and expenditures which are not reflected in the legal compliance budgetary basis Statements I-V.

The Comptroller believes in a strong commitment to GAAP in order to meet the disclosure requirements of the business community and also to provide a valuable tool for state planning and management.

The implementation of full GAAP reporting will require the participation and cooperation of all branches of state government.

Respectfully submitted,

Myer A. Shockett

Myer A. Shockett
Comptroller

COMPTROLLER'S DIVISION
MYER A. SHOCKETT
COMPTROLLER

The Commonwealth of Massachusetts

Executive Office for Administration and Finance

1 Ashburton Place
Boston, Massachusetts 02108

To The Honorable Senate and House of Representatives:

In accordance with Section 33 of Chapter 7 of the General Laws (Ter. Ed.) as amended, I am pleased to submit the Financial Report of the Commonwealth of Massachusetts for the fiscal year ended June 30, 1983, prepared on a basis consistent with that of the preceding fiscal year. It is worthy of note that this is the first time the Financial Statements of the Commonwealth include the independent opinion of the State Auditor.

Total state revenues excluding bond and note issues, for the 1983 fiscal year were $7.7 billions, compared to $7.2 billions for fiscal 1982, reflecting a 7.0% increase. Revenue comparisons for the two fiscal years are as follows:

REVENUES (in millions)

	1983	Percent of Total	1982	Percent of Total	1983 Increase (Decrease)
Taxes	$4,992	64.4%	$4,637	64.3%	$355
Federal Sources	1,874	24.2	1,818	25.2	56
Fees, Licenses & Other	681	8.8	566	7.9	115
Assessments	110	1.4	100	1.4	10
Lottery	97	1.2	86	1.2	11
	$7,754	100.0%	$7,207	100.0%	$547

COMMONWEALTH OF MASSACHUSETTS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 1983

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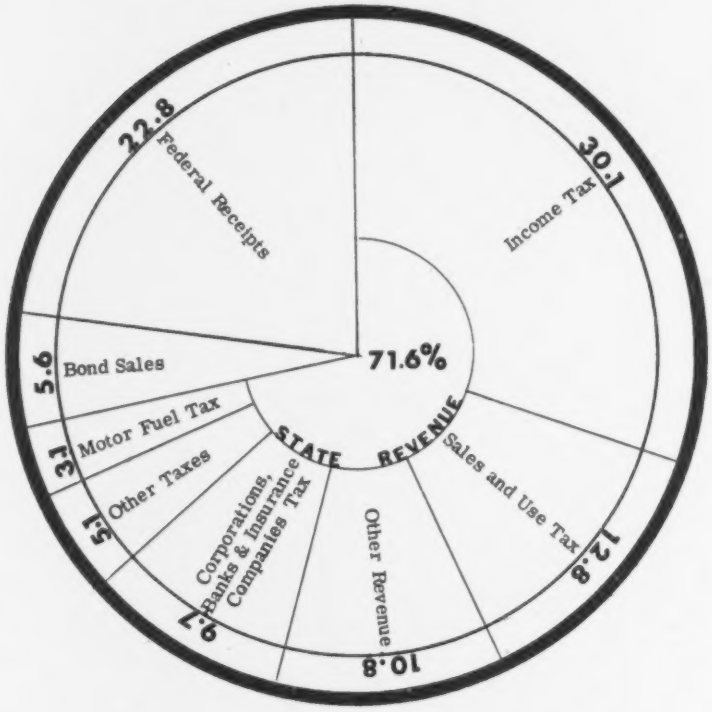
Cover Photo: NAUSET LIGHT ON CAPE COD
Furnished by Department of Commerce
and Development, Division of Tourism.

HOW THE STATE REVENUE WAS OBTAINED
(Including Bond Issues)
FISCAL YEAR ENDED JUNE 30, 1983
$8,216,414,067



COMPARATIVE STATEMENT OF REVENUES 1983 and 1982
(000's Omitted)

	1983	1982
Taxes:		
Income	$2 472 278	$2 324 052
Sales and Use	1 051 712	917 362
Corporations, Banks & Insurance Companies	795 444	720 500
Motor Fuel	250 425	269 297
Other	422 494	406 255
Total Taxes	4 992 353	4 637 466
Federal Reimbursements, Grants & Revenue Sharing	1 874 065	1 817 623
Departmental Revenue & Other	887 456	751 781
Bond Sales	462 540	307 455
Total State Revenue	$8 216 414	$7 514 325

EXHIBIT I

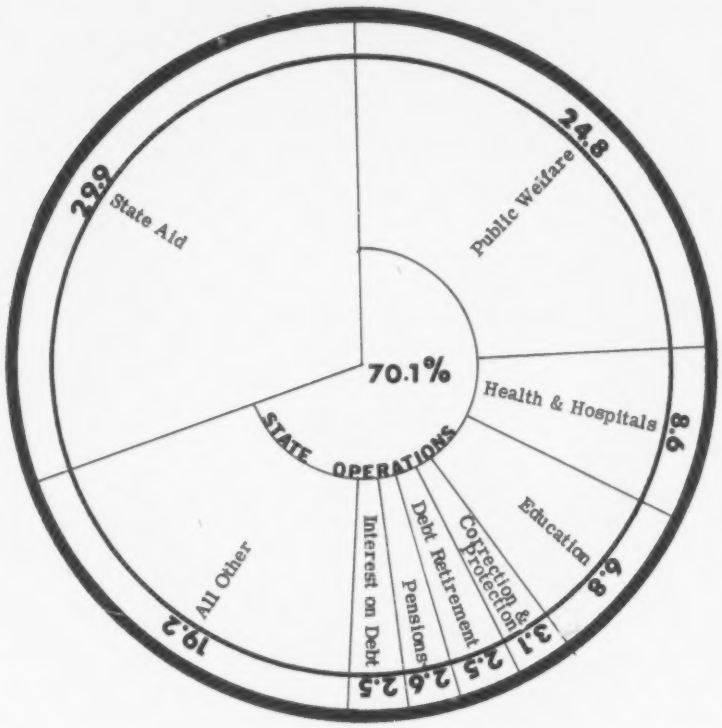
How the STATE REVENUE was Obtained

ALL GOVERNMENTAL FUND TYPES

FISCAL YEAR ENDED JUNE 30, 1983

	1983		1982	
Taxes:				
Income	$2 472 277 897		$2 324 052 015	
Sales and Use	1 051 712 346		917 361 860	
Corporations, Banks & Insurance Companies	795 443 521		720 500 391	
Motor Fuel	250 425 388		269 296 611	
Cigarette	142 912 171		145 357 087	
Inheritance & Estate	111 849 778		99 355 177	
Alcoholic Beverages	82 708 700		85 058 733	
Racing	35 457 591		33 270 880	
Room Occupancy	27 510 180		24 290 224	
Deeds	13 708 997		12 491 992	
Beano	5 277 452		4 981 919	
Other	3 068 967		1 448 761	
Total Taxes		$4 992 352 988		$4 637 465 650
Federal Receipts:				
Reimbursements	1 254 213 012		1 207 237 214	
Grants	618 306 369		608 141 775	
Revenue Sharing	1 545 519		2 244 299	
Total Federal Receipts		1 874 064 900		1 817 623 288
Other Revenue:				
Fees, Reimbursements, Sales, Etc.	565 269 951		455 130 526	
Assessments	109 557 472		100 070 340	
Motor Vehicle Licenses & Registrations	115 577 750		110 993 421	
Lottery	97 051 084		85 586 225	
Total Other Revenue		887 456 257		751 780 512
Total Exclusive of Bond and Note Issues		7 753 874 145		7 206 869 450
Bond Issues:				
Capital Outlay, Highways & Other	446 039 922		283 330 271	
Metropolitan District Commission	16 500 000		24 125 000	
Total Bond Issues		462 539 922		307 455 271
Total Receipts		$8 216 414 067		$7 514 324 721

DIRECT EXPENDITURES - STATE FUNDS
FISCAL YEAR ENDED JUNE 30, 1983
$8,107,763,551



COMPARATIVE STATEMENT OF EXPENDITURES 1983 and 1982
(000's Omitted)

	1983	1982
State Aid	$2 421 380	$2 246 397
Public Welfare	2 009 523	1 974 042
Health & Hospitals	696 980	665 504
Education	558 431	505 358
Correction & Protection	245 302	223 583
Debt Retirement	201 423	197 792
Pensions	204 669	186 911
Interest on Debt	201 696	180 003
Other State Expenditures	1 568 360	1 460 850
	$8 107 764	$7 640 440

EXHIBIT II

DIRECT EXPENDITURES STATE FUNDS

THE COMMONWEALTH OF MASSACHUSETTS

ALL GOVERNMENTAL FUND TYPES

FISCAL YEAR ENDED JUNE 30, 1983

	1983		1982	
State Aid				
Education	$1 144 798 258		$1 152 374 219	
Transportation and Construction	226 942 275		212 549 992	
Communities and Development	118 476 955		145 207 362	
Lottery Distribution	97 051 084		85 586 225	
Emergency Employment and Training	25 194 784		30 249 769	
Environmental Affairs	47 825 345		44 195 242	
Veteran Services	10 637 458		7 065 473	
Gas Tax Distribution	8 651 186		5 256 960	
Other	741 802 383	$2 421 379 728	563 912 212	$2 246 397 454
Public Welfare:				
Administration and Expenditures		2 009 523 245		1 974 042 414
General Government:				
Legislature (General Court)	30 308 590		27 820 218	
Inspector General	771 472		435 143	
Judiciary	169 205 519		171 711 656	
Executive and Administration	322 660 114		261 859 089	
Secretary	10 733 227		6 845 593	
Treasurer	8 207 407		6 646 009	
Auditor	6 738 103		6 541 384	
Attorney General	8 767 218		8 239 958	
Ethics Commission	691 683	558 083 333	559 568	490 658 618
Health and Hospitals		696 979 606		665 504 024
Education		558 430 774		505 358 485
Transportation and Construction		357 997 234		329 555 662
Correction and Protection		245 301 917		223 583 202
Pensions		204 669 029		186 910 641
Interest on Debt		201 695 795		180 003 369
Communities and Development		139 431 107		143 848 529
All Other:				
Metropolitan District Activities	99 290 142		99 790 584	
Services for the Elderly	99 387 549		100 411 029	
Environmental Control	88 452 922		83 650 652	
Employment Security	48 069		49 861 777	
Rehabilitation of the Disabled	44 121 125		40 622 515	
Services for the Blind	44 751 038		37 347 514	
Youth Services	31 110 585		30 946 328	
Soldiers' Home and Veterans' Services	19 281 371		18 062 339	
Office for Children	4 960 142		4 915 454	
Lottery Administration	29 908 078		27 690 811	
Energy Resources	3 450 037		3 486 504	
Labor	65 555	512 848 353	-	496 785 507
Total, Exclusive of Debt Retirement		7 906 340 121		7 442 647 905
Debt Retirement		201 423 430		197 792 425
Total Expenditures		$8 107 763 551		$7 640 440 330

FINANCIAL

SECTION

STATE AUDITOR'S OFFICE

84-993-1

THE COMMONWEALTH
OF MASSACHUSETTS

AUDITOR'S REPORT

To the Honorable Senate and House of Representatives:

We have examined the combined financial statements and the combining and individual fund financial statements of the Commonwealth of Massachusetts as of and for the year ended June 30, 1983 as listed in the table of contents, with the exception of Statement VI - Combined Balance Sheet - GAAP Basis and corresponding Note 8. Except as explained in the following two paragraphs, we made our examination in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

JOHN J. FINNEGAN,
AUDITOR

We were unable to apply audit tests to tax revenues because the Commonwealth's statutes prohibit our access to tax returns.

We did not audit the records of the General Fixed Assets Account Group because the detail records were not available to us as of the date of completion of our field work.

As explained in Note 1 and Note 2, the Commonwealth's accounting policies differ in certain respects from generally accepted accounting principles (GAAP). Accordingly, the accompanying financial statements are not intended to present the Commonwealth's financial position and the results of its operations in conformity with GAAP.

ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS
02108
617-727-6200

In our opinion, because of the effects of the matters discussed in the preceding paragraph, the combined, combining and individual fund financial statements do not present fairly, in conformity with generally accepted accounting principles, the Commonwealth's financial position at June 30, 1983, or the results of its operations for the year then ended.

However, in our opinion, except for the effects on the financial statements of such adjustments, if any, as we might have determined to be necessary had we been able to examine tax returns and had we been able to examine detail records relating to land, buildings, machinery and equipment, the combined, combining and individual fund financial statements present fairly the Commonwealth's financial position as of June 30, 1983, and the results of its operations and changes in the financial position of the proprietary fund type for the year then ended. The statements, in our opinion, have been presented on the budgetary basis of accounting described in Note 2A, which has been applied in a manner consistent with that of the preceding year, except for the reclassification of funds cited in Note 12, with which we concur.

JOHN J. FINNEGAN
Auditor of the Commonwealth

December 9, 1983

STATEMENT 1

COMMONWEALTH OF MASSACHUSETTS

COMBINED BALANCE SHEET

For The Fiscal Year Ended June 30, 1983

	GOVERNMENTAL FUNDS			
	General	Special Revenue	Capital Projects	Debt Service
Assets				
Cash and Cash Equivalents	$409 754 039	$223 514 726	$ (24 142 519)	$4 770 590
Investment, At Cost or Market Value	-	-	10 000 000	2 272 500
Securities on Deposit	-	-	-	-
Receivables (Net of Uncollectables)				
Special Assessments	-	36 537 032	-	-
Federal Reimbursements	-	-	353 079 163	-
Due from Cities & Towns	-	-	-	-
Fixed Assets (Based Upon Assessed Valuations)				
Land	-	-	-	-
Buildings	-	-	-	-
Machinery and Equipment	-	-	-	-
Funds Available for Debt Service				
Bonds Authorized - Unissued	-	-	1 901 471 616	-
Amounts for Retirement of Long Term Debt	-	-	-	-
Total Assets	$409 754 039	$260 051 758	$2 240 408 260	$7 043 090
Liabilities and Fund Equity				
Liabilities:				
Bonds and Notes Payable	$ -	$ -	$ 150 000 000	$ -
Accounts Payable	158 911 250	48 109 813	13 398	-
Liabilities Due Depositors	-	-	-	-
Total Liabilities	158 911 250	48 109 813	150 013 398	
Investments in General Fixed Assets	-	-	-	-
Fund Balances:				
Reserve for Encumbrances	41 026 508	79 897 341	577 939 084	-
Reserve for Balances Forwarded	145 452 593	136 314 722	1 531 882 479	
Unreserved:				
Designated Fund Balances	-	14 626 104	-	7 043 090
Undesignated Fund Balances (Surplus)	64 363 688	(18 896 222)	(19 426 701)	-
Total Fund Balances	250 842 789	211 941 945	2 090 394 862	7 043 090
Total Liabilities and Fund Equity	$409 754 039	$260 051 758	$2 240 408 260	$7 043 090

(1) Market Value of Investments June 30, 1983 - $2,267,847,157.

See accompanying notes to financial statements.

STATEMENT I

COMMONWEALTH OF MASSACHUSETTS

COMBINED BALANCE SHEET

For The Fiscal Year Ended June 30, 1983

PROPRIETARY FUND	FIDUCIARY FUNDS		ACCOUNT GROUPS		TOTALS	
					(Memorandum Only)	
Internal Service Purchasing Agents Supply	Expendable Trust	Non-Expendable Trust Agency & Other	General Fixed Assets	General Long Term Debt	1983	1982
$(339 599)	$35 160 759	$ 118 682 975	$ -	$ -	$ 767 400 971	$ 368 573 188
-	87 225	2 807 596 408	-	-	2 819 956 133 (1)	2 750 236 213
-	-	395 644 962	-	-	395 644 962	361 844 501
-	-	-	-	-	36 537 032	35 326 191
-	-	-	-	-	353 079 163	483 163 991
-	-	90 000 000	-	-	90 000 000	90 000 000
-	-	-	498 182 560	-	498 182 560	355 480 279
-	-	-	1 435 782 843	-	1 435 782 843	1 339 864 784
-	-	-	366 662 509	-	366 662 509	-
-	-	-	-	-	1 901 471 616	1 647 835 184
-	-	-	-	3 181 609 506	3 181 609 506	2 920 485 964
$(339 599)	$35 247 984	$3 411 924 345	$2 300 627 912	$3 181 609 506	$11 846 327 295	$10 352 810 295
$ -	$ -	$ 90 000 000	$ -	$3 181 609 506	$ 3 421 609 506	$ 3 010 485 964
-	-	19 345 300	-	-	226 379 761	269 984 862
-	-	395 684 969	-	-	395 684 969	371 894 427
-	-	505 030 269	-	3 181 609 506	4 043 674 236	3 652 365 253
-	-	-	2 300 627 912	-	2 300 627 912	1 695 345 063
-	-	-	-	-	698 862 933	619 772 833
-	-	-	-	-	1 813 649 794	1 580 972 531
(339 599)	35 247 984	2 906 894 076	-	-	2 963 471 655	2 785 344 038
-	-	-	-	-	26 040 765	19 010 577
(339 599)	35 247 984	2 906 894 076	-	-	5 502 025 147	5 005 099 979
$(339 599)	$35 247 984	$3 411 924 345	$2 300 627 912	$3 181 609 506	$11 846 327 295	$10 352 810 295

STATEMENT II

COMMONWEALTH OF MASSACHUSETTS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

For The Fiscal Year Ended June 30, 1983

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE	TOTALS (Memorandum Only)	
	General	Special Revenue	Capital Projects	Debt Service	Expendable Trust	1983	1982
Revenue:							
Taxes	$3 130 290 454	$1 865 580 837	$ -	$ -	$ -	$4 995 871 291	$4 640 786 930
Assessment	12 806 724	97 961 588	-	-	-	110 768 312	106 242 941
Federal Grants & Receipts	1 120 563 688	632 654 821	123 452 850	-	-	1 876 671 359	1 859 335 887
Departmental	348 325 587	176 935 468	700 813	-	-	525 961 868	504 508 547
Miscellaneous	26 304 905	657 645	137 670	398 885 546	41 334 722	467 320 488	494 740 939
Lottery	-	414 763 874	-	-	-	414 763 874	318 670 361
Total Revenue	4 638 291 358	3 188 554 233	124 291 333	398 885 546	41 334 722	8 391 357 192	7 924 285 605
Expenditures:							
Legislature	30 309 177	23	-	-	-	30 309 200	27 820 218
Inspector General	771 472	-	-	-	-	771 472	435 143
Judiciary	34 405 114	134 618 915	181 490	-	8 407	169 213 926	171 726 193
Executive	7 527 487	5 241 029	-	-	161 767	12 930 283	14 602 268
Secretary of the Commonwealth	7 254 983	1 054 348	2 428 018	-	24 851	10 762 200	6 867 031
Treasurer & Receiver General	216 220 097	933 809 326	-	407 263 281	-	1 557 292 704	1 255 607 480
Auditor of the Commonwealth	4 716 326	2 021 776	-	-	46 258	6 784 360	6 556 742
Attorney General	8 636 455	436 744	2 702	-	700 181	9 776 082	8 634 409
Ethics Commission	691 683	-	-	-	-	691 683	559 568
Administration & Finance	241 191 354	227 168 621	94 138 169	-	1 567 923	564 066 067	467 512 496
Human Services	2 830 824 627	106 613 628	38 525 511	-	8 570 606	2 984 534 372	2 884 654 483
Education	453 571 940	1 240 121 764	11 415 199	-	21 634 569	1 726 743 472	1 679 607 046
Environmental Affairs	28 284 595	113 235 682	94 834 128	-	169 212	236 523 617	227 752 426
Transportation & Construction	137 090 404	188 570 063	267 930 252	-	371 508	593 962 227	547 685 132
Public Safety	14 813 940	60 976 104	1 525 793	-	81 152	77 396 989	61 981 066
Consumer Affairs	16 249 077	1 633 459	-	-	6 480	17 889 016	17 727 087
Manpower Affairs	26 745 349	83 782 134	-	-	7 799 005	118 326 488	141 557 387
Elder Affairs	80 437 155	20 075 394	-	-	926	100 513 475	101 114 230
Communities & Development	63 848 972	116 991 958	77 721 473	-	933	258 563 336	291 302 735
Energy Resources	1 217 129	1 087 042	1 814 649	-	48 173	4 166 993	5 825 353
Labor	65 554	-	-	-	-	65 554	-
Debt Service:							
Principal Retirement	128 272 101	72 140 665	-	-	-	200 412 766	197 032 331
Interest & Fiscal Charges	135 747 188	63 875 337	-	-	-	199 622 525	176 372 034
Total Expenditures	4 468 892 179	3 373 454 012	590 517 384	407 263 281	41 191 951	8 881 318 807	8 292 932 858
Excess (Deficiency) of Revenue Over Expenditures	169 399 179	(184 899 779)	(466 226 051)	(8 377 735)	142 771	(489 961 615)	(368 647 253)

Other Financing Sources (Uses):							
Proceeds of General Obligation Bonds	-	-	462 539 922	-	-	462 539 922	307 455 271
Operating Transfers In	49 442 149	18 271 540	649 000	-	-	68 362 689	127 781 649
Transfer from State Employees Annuities	125 962 000	-	-	-	-	125 962 000	-
Accounts Payable Balances Reverted	64 785 045	15 354 679	-	-	-	80 139 724	48 544 490
Operating Transfers Out	(15 710 326)	(48 566 173)	(4 086 193)	-	-	(68 362 692)	(127 781 651)
Transfer to Local Aid Fund	(229 536 050)	-	-	-	-	(229 536 050)	(191 765 336)
Transfer from General Fund	-	229 536 050	-	-	-	229 536 050	191 765 336
Adjustments and Reserves In (Out)	100	-	134 929 433	-	-	134 929 533	(9 450 275)
Total Other Financing Sources (Uses)	(5 057 082)	214 596 096	594 032 162	-	-	803 571 176	346 549 484
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures & Other Uses	164 342 097	29 696 317	127 806 111	(8 377 735)	142 771	313 609 561	(22 097 769)
Fund Balance at Beginning of Year	86 500 692	182 245 628	1 962 588 751	15 420 825	35 105 213	2 281 861 109	2 303 958 878
Fund Balance at End of Year	$ 250 842 789	$ 211 941 945	$2 090 394 862	$ 7 043 090	$35 247 984	$2 595 470 670	$2 281 861 109

See accompanying notes to financial statements.

STATEMENT III

COMMONWEALTH OF MASSACHUSETTS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GENERAL AND SPECIAL REVENUE BUDGETED FUND TYPES - BUDGET AND ACTUAL

For The Fiscal Year Ended June 30, 1983

	GENERAL FUND		
	1983 Budget	1983 Actual	Variance Favorable (Unfavorable)
Revenue:			
Taxes	$3 126 519 000	$3 130 290 454	$ 3 771 454
Assessments	12 792 716	12 806 724	14 008
Federal Grants & Receipts	1 098 699 150	1 120 563 688	21 864 538
Departmental	385 208 662	348 325 587	(36 883 075)
Miscellaneous	19 648 919	26 304 905	6 655 986
Lottery	-	-	-
Total Revenue	4 642 868 447	4 638 291 358 (1)	(4 577 089)
Expenditures:			
Legislature	31 340 125	30 309 177	1 030 948
Inspector General	842 000	771 472	70 528
Judiciary	37 670 322	34 405 114	3 265 208
Executive	7 332 628	7 527 487	(194 859)
Secretary of the Commonwealth	7 685 982	7 254 983	430 999
Treasurer and Receiver General	193 594 920	216 220 097	(22 625 177)
Auditor of the Commonwealth	5 058 060	4 716 326	341 734
Attorney General	8 892 553	8 636 455	256 098
Ethics Commission	707 985	691 683	16 302
Administration & Finance	263 346 369	241 191 354	22 155 015
Human Services	2 886 055 970	2 830 824 627	55 231 343
Education	455 240 654	453 571 940	1 668 714
Environmental Affairs	26 271 445	28 284 595	(2 013 150)
Transportation & Construction	134 680 079	137 090 404	(2 410 325)
Public Safety	15 020 744	14 813 940	206 804
Consumer Affairs	16 157 762	16 249 077	(91 315)
Manpower Affairs	25 009 035	26 745 349	(1 736 314)
Elder Affairs	81 208 949	80 437 155	771 794
Communities & Development	95 657 062	63 848 972	31 808 090
Energy Resources	1 231 617	1 217 129	14 488
Labor	150 000	65 554	84 446
Debt Service:			
Principal Retirement	127 694 322	128 272 101	(577 779)
Interest & Fiscal Charges	135 773 721	135 747 188	26 533
Total Expenditures	4 556 622 304	4 468 892 179 (1)	87 730 125
Excess (Deficiency) of Revenue Over Expenditures	86 246 143	169 399 179	83 153 036
Other Financing Sources (Uses):			
Operating Transfers In	49 587 821	49 442 149	(145 672)
Operating Transfers Out	(13 342 000)	(15 710 326)	(2 368 326)
Balances Reverted:			
Appropriation - Budgetary	95 168 955	-	(95 168 955)
Accounts Payable	64 785 045	64 785 045	-
Transfer from General Fund	-	-	-
Transfer In from State Employees Annuities	-	125 962 000	125 962 000
Transfer to Local Aid Fund	(201 918 000)	(229 536 050)	(27 618 050)
Adjustments and Reserves In (Out)	-	100	100
Total Other Financing Sources (Uses)	(5 718 179)	(5 057 082)	661 097
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses	80 527 964	164 342 097	83 814 133
Fund Balance at Beginning of Year	86 500 692	86 500 692	-
Fund Balance at End of Year	$ 167 028 656	$ 250 842 789	$ 83 814 133

(1) Includes Non-Revenues and Expenditures.

See accompanying notes to financial statements.

STATEMENT III

COMMONWEALTH OF MASSACHUSETTS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GENERAL AND SPECIAL REVENUE BUDGETED FUND TYPES - BUDGET AND ACTUAL

For The Fiscal Year Ended June 30, 1983

SPECIAL REVENUE FUNDS			TOTALS (MEMORANDUM ONLY)		
1983 Budget	1983 Actual	Variance Favorable (Unfavorable)	1983 Budget	1983 Actual	Variance Favorable (Unfavorable)
$1 897 220 000	$1 862 062 534	$(35 157 466)	$5 023 739 000	$4 992 352 988	$ (31 386 012)
98 773 761	97 961 588	(812 173)	111 566 477	110 768 312	(798 165)
10 440 000	14 348 452	3 908 452	1 109 139 150	1 134 912 140	25 772 990
137 268 531	174 276 907	37 008 376	522 477 193	522 602 494	125 301
1 246 274	531 964	(714 310)	20 895 193	26 836 869	5 941 676
93 000 000	97 051 084	4 051 084	93 000 000	97 051 084	4 051 084
2 237 948 566	2 246 232 529	8 283 963	6 880 817 013	6 884 523 887	3 706 874
-	-	-	31 340 125	30 309 177	1 030 948
-	-	-	842 000	771 472	70 528
150 681 286	134 469 943	16 211 343	188 351 608	168 875 057	19 476 551
-	-	-	7 332 628	7 527 487	(194 859)
-	-	-	7 685 982	7 254 983	430 999
536 347 511	613 478 534	(77 131 023)	729 942 431	829 698 631	(99 756 200)
2 167 740	2 021 776	145 964	7 225 800	6 738 102	487 698
362 200	320 238	41 962	9 254 753	8 956 693	298 060
-	-	-	707 985	691 683	16 302
200 372 629	221 099 723	(20 727 094)	463 718 998	462 291 077	1 427 921
9 245 246	10 648 129	(1 402 883)	2 895 301 216	2 841 472 756	53 828 460
997 404 065	990 805 102	6 598 963	1 452 644 719	1 444 377 042	8 267 677
102 765 433	97 618 013	5 147 420	129 036 878	125 902 608	3 134 270
188 836 606	182 246 123	6 590 483	323 516 685	319 336 527	4 180 158
56 287 858	59 918 162	(3 630 304)	71 308 602	74 732 102	(3 423 500)
1 659 587	1 562 607	96 980	17 817 349	17 811 684	5 665
3 688 804	3 687 154	1 650	28 697 839	30 432 503	(1 734 664)
-	-	-	81 208 949	80 437 155	771 794
3 411 400	1 681 188	1 730 212	99 068 462	65 530 160	33 538 302
-	-	-	1 231 617	1 217 129	14 488
-	-	-	150 000	65 554	84 446
72 366 127	72 140 665	225 462	200 060 449	200 412 766	(352 317)
62 006 661	63 875 337	(1 868 676)	197 780 382	199 622 525	(1 842 143)
2 387 603 153	2 455 572 694	(67 969 541)	6 944 225 457	6 924 464 873	19 760 584
(149 654 587)	(209 340 165)	(59 685 578)	(63 408 444)	(39 940 986)	23 467 458
16 122 550	17 644 071	1 521 521	65 710 371	67 086 220	1 375 849
(21 814 000)	(35 752 143)	(13 938 143)	(35 156 000)	(51 462 469)	(16 306 469)
8 386 557	-	(8 386 557)	103 555 512	-	(103 555 512)
15 354 679	15 354 679	-	80 139 724	80 139 724	-
201 918 000	229 536 050	27 618 050	201 918 000	229 536 050	27 618 050
-	-	-	-	125 962 000	125 962 000
-	-	-	(201 918 000)	(229 536 050)	(27 618 050)
-	-	-	-	100	100
219 967 786	226 782 657	6 814 871	214 249 607	221 725 575	7 475 968
70 313 199	17 442 492	(52 870 707)	150 841 163	181 784 589	30 943 426
115 020 552	115 020 552	-	201 521 244	201 521 244	-
$ 185 333 751	$ 132 463 044	$(52 870 707)	$ 352 362 407	$ 383 305 833	$ 30 943 426

STATEMENT IV

COMMONWEALTH OF MASSACHUSETTS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCES

ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS

For The Fiscal Year Ended June 20, 1983

	PROPRIETARY	FIDUCIARY AND OTHER FUND ENTITIES	TOTALS (Memorandum Only)	
	Purchasing Agents Supply	Non-Expendable Trust, Annuities Authorities and Suspense	1983	1982
Revenue:				
Taxes	$ -	$ 495 285 283	$ 495 285 283	$ 519 521 442
Federal Aid Grants & Receipts	-	-	-	200 000
Departmental	1 365 793	770 012 444	771 378 237	1 012 526
Miscellaneous	-	-	-	688 335 258
Total Revenue	1 365 793	1 265 297 727	1 266 663 520	1 209 069 226
Expenses:				
Education	-	59 115 470	59 115 470	49 566 064
Manpower	-	636 904 226	636 904 226	482 019 837
Other Governmental Charges	1 303 034	260 222 287	261 525 321	229 472 247
Total Expenses	1 303 034	956 241 983	957 545 017	761 058 148
Excess (Deficiency) of Revenue Over Expenditures	62 759	309 055 744	309 118 503	448 011 078
Other Financing Sources (Uses):				
Adjustments & Reserves In (Out)	-	(1 895)	(1 895)	(80 483 944)
Transfer to General Fund	-	(125 962 000)	(125 962 000)	-
Total Other Financing Sources (Uses)	-	(125 963 895)	(125 963 895)	(80 483 944)
Excess (Deficiency) of Revenue & Other Financing Sources Over Expenses & Other Uses	62 759	183 091 849	183 154 608	367 527 134
Retained Earnings/Fund Balance at Beginning of Year	(402 358)	2 723 802 227	2 723 399 869	2 355 872 735
Retained Earnings/Fund Balance at End of Year	$ (339 599)	$2 906 894 076	$2 906 554 477	$2 723 399 869

See accompanying notes to financial statements.

STATEMENT V

COMMONWEALTH OF MASSACHUSETTS

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION

ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS

For The Fiscal Year Ended June 20, 1983

	PROPRIETARY FUND TYPES	FIDUCIARY FUND TYPES		TOTALS (Memorandum Only)	
	Internal Service	Pension Trust	Non-Expendable Trust	1983	1982
Sources of Working Capital:					
Operations: Net Income	$ 62 758	$ 193 949 877	$ 132 650	$ 194 145 285	$ 285 371 089
Investments Sold	-	2 795 000 521	7 031 800	2 802 032 321	2 250 565 958
Increase in Authorized Working Capital	550 000	-	-	550 000	550 000
Total Sources of Working Capital	612 758	2 988 950 398	7 164 450	2 996 727 606	2 536 487 047
Uses of Working Capital:					
Investments Purchased	-	3 031 608 399	10 549 899	3 042 158 298	2 543 287 531
Decrease in Authorized Working Capital	550 000	-	-	550 000	550 000
Total Uses of Working Capital	550 000	3 031 608 399	10 549 899	3 042 708 298	2 543 837 531
Net Increase (Decrease) in Working Capital	$ 62 758	$ (42 658 001)	$(3 385 449)	$ (45 980 692)	$ (7 350 484)
Elements of Net Increase (Decrease) in Working Capital:					
Cash and Cash Equivalents	$ 62 758	$ (42 658 001)	$(3 385 449)	$ (45 980 692)	$ (7 350 484)

See accompanying notes to financial statements.

STATEMENT VI

COMMONWEALTH OF MASSACHUSETTS

COMBINED BALANCE SHEET - GAAP BASIS
(UNAUDITED)

JUNE 30, 1983

	GOVERNMENTAL FUNDS			
	General	Special Revenue	Capital Projects	Debt Service
Assets				
Cash and Short Term Investments	$165 611 938	$192 573 280	$ 126 824 227	$5 180 748
Investments	-	-	10 000 000	2 272 500
Securities on Deposit	-	-	-	-
Receivables, Net of Allowance for Uncollectables:				
Taxes	148 396 448	21 181 033	-	-
Due from Federal Government	163 256 327	2 287 937	353 079 163	-
Due from Other Funds	151 088 542	-	-	-
Other	42 977 340	45 484 339	121 796	32 759
Inventory at Cost	4 418 094	-	-	-
Fixed Assets	-	-	-	-
Amount Available for Retirement of Long Term Debt	-	-	-	-
Amount to be Provided for Retirement of Long Term Debt	-	-	-	-
Total Assets	$675 738 689	$261 526 589	$ 490 025 186	$7 486 007
Liabilities				
Accounts Payable	$326 024 646	$ 49 427 652	$ 13 398	$ 410 158
Salaries Payable	19 956 994	6 764 744	16 170	-
Tax Refunds Payable	54 300 000	-	-	-
Liabilities Due Depositors	-	-	-	-
Due to Other Funds	339 599	-	151 088 542	-
Deferred Revenue	40 784 257	-	245 379 163	-
Notes Payable	-	-	150 000 000	-
Bonds Payable	-	-	-	-
Total Liabilities	441 405 496	56 192 396	546 497 273	410 158
Equity (Deficit)				
Investment in General Fixed Assets	-	-	-	-
Retained Earnings	-	-	-	-
Fund Balances Reserve for:				
Encumbrances	41 026 508	79 897 341	228 651 764	-
Inventory	4 418 094	-	-	-
Unreserved:				
Designated for Continuing Accounts	145 452 593	136 314 722	227 790 917	-
Designated for Specific Purpose	-	14 626 104	-	-
Designated for Debt Service	-	-	-	7 043 090
Undesignated Fund Balance	43 435 998	(25 503 974)	(512 914 768)	32 759
Total Equity	234 333 193	205 334 193	(56 472 087)	7 075 849
Total Liabilities and Equity	$675 738 689	$261 526 589	$ 490 025 186	$7 486 007
NOTE: Undesignated Fund Balance, Budgetary Basis. (Statement I)	$ 64 363 688	$(18 896 222)	$ (19 426 701)	$ -

See accompanying notes to financial statements.

STATEMENT VI

COMMONWEALTH OF MASSACHUSETTS

COMBINED BALANCE SHEET - GAAP BASIS
(UNAUDITED)

JUNE 30, 1983

PROPRIETARY FUND	FIDUCIARY FUNDS		ACCOUNT GROUPS		TOTAL
Internal Service Purchasing Agents Supply	Expendable Trust	Non-Expendable Trust Agency & Other	General Fixed Assets	General Long Term Debt	(Memorandum Only) 1983
$ -	$34 735 738	$ 103 251 691	$ -	$ -	$ 628 177 622
-	87 225	2 810 825 014	-	-	2 823 184 739
-	-	395 644 962	-	-	395 644 962
-	-	-	-	-	169 567 481
-	-	-	-	-	518 623 427
339 599	-	-	-	-	151 428 141
-	665 495	160 120 118	-	-	249 401 847
-	-	-	-	-	4 418 094
-	-	-	2 300 627 912	-	2 300 627 912
-	-	-	-	2 718 948	2 718 948
-	-	-	-	3 178 890 558	3 178 890 558
$339 599	$35 488 458	$3 469 841 785	$2 300 627 912	$3 181 609 506	$10 422 683 731
$ -	$ -	$ 30 540 203	$ -	$ -	$ 406 416 057
-	235 940	344 988	-	-	27 318 836
-	-	-	-	-	54 300 000
-	-	395 684 969	-	-	395 684 969
-	-	-	-	-	151 428 141
-	-	-	-	-	286 163 420
-	-	90 000 000	-	-	240 000 000
-	-	-	-	3 181 609 506	3 181 609 506
-	235 940	516 570 160	-	3 181 609 506	4 742 920 929
-	-	-	2 300 627 912	-	2 300 627 912
339 599	-	-	-	-	339 599
-	-	-	-	-	349 575 613
-	-	-	-	-	4 418 094
-	-	-	-	-	509 558 232
-	35 252 518	2 953 271 625	-	-	3 003 150 247
-	-	-	-	-	7 043 090
-	-	-	-	-	(494 949 985)
339 599	35 252 518	2 953 271 625	2 300 627 912	-	5 679 762 802
$339 599	$35 488 458	$3 469 841 785	$2 300 627 912	$3 181 609 506	$10 422 683 731
$ -	$ -	$ -	$ -	$ -	$ 26 040 765

COMMONWEALTH OF MASSACHUSETTS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1983

NOTE 1. FINANCIAL STATEMENT PRESENTATION:

The Commonwealth's 1983 annual Financial Report has been prepared on a basis consistent with prior years. Also included with the regular Financial Report for this fiscal year is a Combined Balance Sheet presented on a basis consistent with Generally Accepted Accounting Principles (GAAP) - see Statement VI. This presentation represents the first phase of a multi-year conversion project to achieve full financial reporting compliance with GAAP. Inasmuch as the GAAP Combined Balance Sheet is a prototype of the first phase of the project, it should not be viewed as constituting full GAAP at this time.

Certain items which should be recognized in the GAAP Combined Balance Sheet have not been reflected by the Commonwealth. Significant among these items are: actuarial determined pension costs, local aid accruals and certain grant revenue accruals. Additionally, certain GAAP issues which would have financial statement impact have not yet been addressed by the Commonwealth in this transitional GAAP Combined Balance Sheet. These issues are: composition of the state entity for financial report purposes, recognition of compensated absences, proper valuation of fixed assets and lease accounting including the determination of capitalized leases. Finally, all agencies did not participate in this initial phase of the project. Since the Commonwealth has not recorded or addressed the aforementioned accounting and reporting issues and since certain agencies did not provide the necessary GAAP financial data, the GAAP Combined Balance Sheet, included with the regular report, should not be considered as fairly presenting the financial position of the Commonwealth at June 30, 1983 on a full GAAP basis. It is anticipated that the aforementioned matters will be resolved as full GAAP compliance is achieved during the conversion project.

FUND ACCOUNTING

The accounts of the Commonwealth are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into generic fund types and broad fund categories as follows:

GOVERNMENTAL FUNDS:

General Fund - To account for all financial resources except those required to be accounted for in another fund. The general fund is the primary operating fund of the Commonwealth.

Special Revenue Funds - To account for the proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds - To account for the accumulation of resources for and the payment of general long-term debt principal and interest.

PROPRIETARY FUNDS:

Internal Service Funds - To account for the financing of goods or services provided by one department or agency to other departments or agencies of the Commonwealth, or to other governments on a cost reimbursement basis.

FIDUCIARY FUNDS:

Trust and Agency Funds - To account for assets held by the Commonwealth in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include expendable trust, non-expendable trust, pension trust, and agency funds.

ACCOUNT GROUPS:

General Fixed Assets Account Group - To account for all fixed assets of the Commonwealth, except those accounted for in proprietary and trust funds.

General Long-Term Debt Account Group - To account for all long-term obligations of the Commonwealth, except those accounted for in proprietary and trust funds.

Unless where specifically indicated as applicable to GAAP, the following notes pertain to the budgetary financial statements only.

NOTE 2. SUMMARY OF SIGNFICANT ACCOUNTING POLICIES:

The accounting policies of the Commonwealth conform to applicable Massachusetts General Laws. For purposes of the GAAP Combined Balance Sheet only, adjustments were made to conform with generally accepted accounting principles. The following is a summary of the more significant policies on both Budgetary and GAAP Basis.

A. Basis of Accounting - Budgetary

All funds are accounted for on a limited accrual basis of accounting. Revenues are recorded when received in cash, except for certain items due from other governments which are accrued, if available to meet current liabilities. Expenditures are recorded on a cash basis, with the exception of encumbrances on lapsing appropriations and advances which are closed to expenditures at year end.

B. Basis of Accounting - GAAP

Governmental and Expendable Trust Funds are accounted for on the modified accrual basis of accounting. Revenues (receivables) are recorded in the accounting period that they become both measurable and available. Available is defined as expected to be collected within the next twelve months. Receivables not expected to be collected within the next twelve months are recorded as deferred revenues. Expenditures are recorded in the accounting period the liability is incurred, except interest on general long-term debt which is recorded when due. The related liability is recorded to the extent it is expected to be paid within the next twelve months. The remaining liability is recorded as expenditures not requiring current resources and reflected in the General Long-Term Obligations Account Group.

Non-Expendable Trust Funds are accounted for on the full accrual basis. Agency funds are custodial in nature (assets equal liabilities) and are accounted for on the cash basis, which does not result in a material difference from the modified accrual basis.

C. Budget and Budgetary Accounting

The Commonwealth's Constitution requires that a balanced budget be provided each year. With respect to each fiscal year ending June 30, the Governor recommends a budget to the Legislature and the Legislature appropriates monies for expenditures for such fiscal year. In all but exceptional cases, for an expenditure to be recognized as an obligation of the Commonwealth, an appropriation must provide for it.

Present regulations of the Comptroller restrict advance commitments for expenditures by state agencies generally in the following respects: commitments to incur expenditures (except for the Commonwealth's institutions of higher learning) will not be approved by the Comptroller in excess of the periodic allotment and in no event in excess of the appropriation; commitments for the purchase of equipment for delivery before the end of the fiscal year will be approved only if sufficient funds remain in the appropriation; contracts for the purchase of services which extend beyond the end of the fiscal year will not be encumbered to reflect such services contracted for in one fiscal year but proposed to be rendered in a subsequent fiscal year. With respect to such purchase of service contracts where payment to the provider is computed on a daily, weekly or other time basis, no retroactive payment may be made for services rendered prior to the actual date of approval of the contract. Certain of these regulations do not apply to expenditures under such entitlement programs as Medicaid and certain accelerated highway programs.

NOTE 2. - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

D. Encumbrance Accounting and Accounts Payable

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the appropriation, is employed as an extension of formal budgetary control in the General and Special Revenue Funds. Encumbrances outstanding at year end on continuing appropriation accounts are reported as reservations of fund balance for subsequent year expenditures. Encumbrances on lapsing appropriations are closed to expenditures at year-end and reported as Accounts Payable on Non-GAAP Budgetary Financial Statements. The General Laws of the Commonwealth (C.29, S.13) requires the Comptroller's Division to reserve that portion of appropriations which represents encumbrances outstanding for ordinary maintenance at the close of the fiscal year. Spending agencies are requested to reserve only those amounts which are considered accrued expenses. Year End Encumbrances are shown as either accounts payable (accrued expenses) or reserves for continuing encumbrances.

For purposes of the Combined Balance Sheet on a GAAP Basis, encumbrances are not closed to expenditures. Instead, these items are recorded as reservations of fund balances. Under GAAP, only goods and services actually received through June 30 are recorded as Accounts Payable.

E. Cash and Cash Equivalent

The Commonwealth maintains a Cash Management System. This system is under the supervision and control of the State Treasurer. The State Treasurer maintains two cash management funds: (1) The Float Cash Fund - this fund represents the cash available for short-term investments which resulted from checks being issued but uncashed, advances made to spending agencies, and other compensating balances; and (2) Transmittals in Suspense Fund - this represents bank deposits by state agencies that have been reported to the State Treasurer by the respective banks; subsequent receipt vouchers are transmitted via the State Treasurer to the Comptroller's Division distributing these funds to the appropriate Governmental Funds. Certain funds in the accompanying statements report short-term liquidity investments as cash equivalents. (See Note 12 and Exhibit A for elimination of the Float Cash Fund from financial statement presentation.)

For budgetary Financial statement purposes, cash amounts reflect the use of an "as of" cash period whereby certain receipts and payments made during the early part of July are recorded as part of the cash balance at June 30. Only receipt and payment transactions pertaining to fiscal year 1983 are considered in the "as of" period.

The GAAP Combined Balance Sheet reports only cash on hand at June 30.

F. Investments

Investments are stated at cost and consists primarily of U.S. Treasury Bills and securities of local governments, financial institutions and public utilities.

Market values of certain investment funds at June 30, 1983 are as follows:

Teachers Annuity Fund	$1,121,851,726
Employees Annuity Fund	$ 937,803,384
Mass. Reserve Fund	$ 208,192,047
Short Term Fund	$ 759,159,130

G. Inventories - Materials and Supplies

For purposes of Budgetary Financial Statements, inventory is expensed when purchased. For GAAP Combined Balance Sheet purposes, inventory is valued at cost and reported as an asset offset by a fund balance reserve in the General Fund only.

H. Fixed Assets - Land, Buildings, Machinery and Equipment

The Commonwealth records all its land and buildings in the General Fixed Assets Account Group based upon local Real Estate Tax Assessments. GAAP requires that all fixed assets should be reported at cost and if that is not feasible, then at estimated cost. Machinery and Equipment is valued at cost, estimated cost, purchase price or estimated historical cost. (See Note 5 for summary of changes in the General Fixed Assets.)

I. Working Capital Authorized

The Commonwealth authorizes the Purchasing Agent's Supply Fund to incur liabilities and incidental expenses for the purchase of supplies by providing working capital funds up to an amount not exceeding five hundred and fifty thousand dollars. For GAAP purposes, this amount is recorded as an interfund receivable and payable.

J. Advances to State Agencies

Any officer authorized to expend money on behalf of the Commonwealth may have money advanced subject to the rules and regulations prescribed by governing statutes and the State Comptroller. State agencies are required by law to account for advances thirty days after receipt of such advances. Advances outstanding at the close of a fiscal year are included in expenditures and must be accounted for in the next fiscal accounting period for Budgetary Financial Statements. The GAAP Combined Balance Sheet reports outstanding advances as part of other receivables.

K. Reserves and Designations

Portions of a fund balance are legally restricted receipts which are segregated for future use and therefore not available for future appropriation or expenditure. Other fund balances (reserves) are designated for continuing program costs and for other budgeted appropriation items. The following designated reserves are:

		(in millions)
1.	State Aid	$ 39.2
2.	Claims & Contingencies	8.9
3	Highway Construction Programs	363.0
4.	Capital Outlay Projects	1,746.8
5.	Federal Grant Programs	65.1
6.	Pension Reserves	108.7
7.	Human Service Reserves	11.6
8.	Other Administrative Reserves	169.2
	Total Governmental Reserve	$2,512.5

L. Undesignated Fund Balances (Surplus)

This represents that portion of the fund balance which is unreserved on June 30, and available for expenditure in the next fiscal year. In the governmental fund types this amount represents the excess of assets over liabilities and reserve balances. Undesignated Fund Balances on Budgetary Financial Statements differ from those on the GAAP Combined Balance Sheet due to the recognition of GAAP accruals. For a reconciliation of Undesignated Fund Balances on GAAP and Budgetary basis, see Note 8.

M. Other Financing Sources and Miscellaneous Revenues

Direct revenues are reported on a cash basis on Budgetary Financial Statements. They include such receipts as taxes, federal reimbursements, grants, departmental fees, fines and other reimbursements. Other Financing Sources are reported as indirect revenues; i.e., transfers, sale or maturity of investments, and proceeds from bond sales.

Prior fiscal year refunds of expenditures and repayment of prior year advances on lapsing appropriations are reported as miscellaneous revenue in the fiscal year when received for Budgetary Financial Statement purposes. These amounts are recorded on the GAAP Combined Balance Sheet by the methods described under "Basis of Accounting - GAAP".

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

N. Total Columns on Combined Statements

Total columns on the Combined Statements are captioned "Memorandum Only" and are presented only for analytical purposes. Data in these columns do not represent the financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 3. GOVERNMENTAL RECEIVABLES: (Budgetary)

Intergovernmental Receivables - Receivables due from other governments as of June 30, 1983 for services rendered and for highway programs include the following:

Receivables due from Cities & Towns of the Commonwealth:

Metropolitan Parks System	$ 14 113 183
Metropolitan Sewerage System	$ 22 423 858

Receivables due from the Federal Government in succeeding fiscal years:

Highway Construction Program Of the total amount due it is estimated $107,700,000 will be received in the 1984 fiscal year.	$353 079 163

NOTE 4. LEASE COMMITMENTS:

Minimum rental commitments for the next five years under leases outstanding on June 30, 1983 are as follows:

Year	Real Property	Equipment	Total
1984	$ 15 351 616	$ 14 732 298	$ 30 083 914
1985	13 122 557	13 553 715	26 676 272
1986	10 337 526	12 469 418	22 806 944
1987	7 777 258	11 471 865	19 249 123
1988	3 594 918	10 554 116	14 149 034
	$ 50 183 875	$ 62 781 412	$112 965 287

GAAP requires that leases meeting certain criteria be capitalized for financial statement purposes. For budgetary purposes, the Commonwealth is not required to capitalize any leases. As stated in Note 1., for the GAAP Combined Balance Sheet, a determination whether any leases need be capitalized has been deferred.

NOTE 5. GENERAL FIXED ASSETS ACCOUNT GROUP:

General fixed assets are of a relatively permanent nature which are used or held in carrying on the functions and activities of a governmental entity. The Commonwealth's state agencies are required to take an inventory of their fixed assets annually. Included in the general fixed assets are such assets as land, buildings, machinery and equipment.

The following is a summary of the changes in the general fixed assets as of June 30, 1983:

(000's Omitted)

	Balance July 1, 1982	Adjustments and Additions	Deletions	Balance June 30, 1983
Land	$ 355 480	$143 781	$ 1 079	$ 498 182
Buildings	1 339 865	107 564	11 646	1 435 783
Machinery & Equipment	-	366 663	-	366 663
Total	$1 695 345	$618 008	$12 725	$2 300 628

Land and Buildings are valued in accordance with locally assessed valuations. Amounts reflected above represent primarily the increases in assessed valuations as assigned by local assessing departments.

Machinery and Equipment are reported as expenditures at the time of purchase. Valuations of inventoried items are at cost, purchase price, historical cost or estimated historical cost. Amounts reflected above represent only those state agencies who have reported as of June 30, 1983. The methods and procedures for reporting physical property was initiated for the first time during the 1982 fiscal year.

NOTE 6. COMMONWEALTH'S RETIREMENT PLANS:

As stated in Note 1., the inclusion of pension costs and related accruals on the GAAP Combined Balance Sheet has been deferred to a later phase of the GAAP conversion project.

The Commonwealth is responsible for the payment of pension benefits for the Commonwealth's employees and for teachers of the cities, towns and regional school districts in the Commonwealth. The Commonwealth's two retirement systems are partially funded by employees' contributions of 7% of their annual salary (5% for those hired prior to January 1, 1975).

The most recent actuarial salary study done for the two retirement systems and reported to the Retirement Law Commission by an independent actuary, estimated the unfunded present value of accrued vested benefits as of January 1, 1979, as approximately $3.56 billion.

Accrued vested benefits and total accrued benefits, as set forth in the following table, are based on benefits earned by present and former employees, and on salary history and credited services up to the valuation date, the former representing the liability for earned benefits for those present and former employees who are vested and the latter representing the liability for all present and former employees for benefits earned to the valuation date:

	Teachers	State Employees
Actuarial present value of accrued vested benefits	$2 488 384 072	$2 324 919 616
Less: Assets	807 784 733	682 163 295
Unfunded present value of accrued vested benefits	$1 680 599 339	$1 642 756 321
Actuarial present value of total accrued benefits	$2 623 764 830	$2 426 783 144
Less: Assets	807 784 733	682 163 295
Unfunded present value of total accrued benefits	$1 815 980 097	$1 744 619 849

Informational Notes:

(1) Rate of return used to determine present values is 7%.

(2) Assets of the systems result almost entirely from employee contributions.

The Funding Advisory Committee, established in 1976, recommended the establishment of a mandatory funding policy to meet current service costs and to amortize over a forty year period the present unfunded actuarial liability.

From fiscal 1978 through 1983, the Commonwealth appropriated amounts sufficient to meet the annual benefits requirements for the two pension systems. In addition, the Commonwealth appropriated $150.2 million in the 1978 to 1983 fiscal years to a pension reserve established in 1978 to accumulate funds to offset future pension costs. In 1979 legislation was enacted dedicating 16.7% of the alcoholic beverages tax to the pension reserve. This legislation yielded approxmately $14 million in each of the fiscal years 1981 through 1983. The appropriations to the pension funds and to the reserve are substantially less than what would have been required to meet the funding schedule proposed in the 1976 study.

NOTE 6. COMMONWEALTH'S RETIRMENT PLANS: (Continued)

The following table sets forth the Commonwealth's contributions to the pension reserve, including the accumulated interest earnings as of June 30, 1983:

PENSION RESERVE FUND

Fiscal Years	Amounts Appropriated	Appropriations Not Transferred	Interest Earnings	Balance June 30, 1983
1978-1982	$136,202,933	$ -	$45,999,845	$182,202,778
1983	14,000,000	(7,000,000)*	23,544,417	30,544,417
Total	$150,202,933	$(7,000,000)	$69,544,262	$212,747,195

() Decrease

* Funds were transferred in fiscal year 1983 and records will be adjusted in fiscal year 1984.

The market value of the Pension Reserve Fund as of June 30, 1983 is $208,192,407.

The State Treasurer invests the funds of the Teachers and State Employees Pension Funds in U.S. Government securities, mortgage backed securities, bank stocks and bank holding company stocks, corporate bonds and various utility bonds. The book and market values of the two pension funds as of June 30, 1983 are as follows:

Teachers Annuities		State Employees Annuities	
Book Value	Market Value	Book Value	Market Value
$1,189,393,042	$1,121,851,726	$1,002,546,234	$937,803,384

NOTE 7. ACCUMULATED UNPAID VACATION, SICK LEAVE, DEFERRED COMPENSATION AND OTHER EMPLOYEES BENEFITS:

A. Vacation Leave - employees may accumulate vacation leave up to amounts specified under the rules and regulation governing vacation leave. No liability is accrued by the Commonwealth, however, funds to pay for fiscal year requirements are appropriated each year.

B. Sick Leave - employees generally earn a day and a quarter for each month of completed service. Sick leave may accumulate with no limitation as to the amount accumulated. Generally all employees who retire are paid twenty percent of the value of their unused accrued sick leave at the time of their retirement. This benefit is subject to change depending upon contractual agreements between employee unions and management. Sick leave benefits are paid from funds appropriated each year.

C. Deferred Compensation - employees of the State may defer a portion of their income to the Massachusetts Employee Deferred Compensation Program. All funds are held in trust by the Commonwealth until the participating employee's share is distributed in accordance with the deferred compensation agreement. The amount of assets in the deferred compensation plan as of June 30, 1983 totaled $57,607,812.

D. Other Employee Benefits - all other benefits, group health insurance, industrial accidents, etc. are not considered accrued liabilities, funds to pay such costs are appropriated each fiscal year.

E. As stated in Note 1., the GAAP impact of the foregoing matters has been deferred, until a later phase of the conversion project.

NOTE 8. RECONCILIATION OF UNDESIGNATED FUND BALANCE

RECONCILIATION OF BUDGETARY BASIS VS. GAAP BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1983
(000's Omitted)
Unaudited

Undesignated Fund Balance Budgetary Basis June 30, 1983	$ 64,364
GAAP Accruals:	
Taxes Receivable	115,784
Due from Federal Government	123,335
Other Receivables	4,543
	243,662
Accounts Payable	149,209
Salaries Payable	19,956
Tax Refunds Payable	54,300
Due to Other Funds	340
Deferred Revenue	40,784
	264,589
Undesignated Fund Balance, GAAP Basis June 30, 1983	$ 43,437

NOTE 9. STATE DEBT:

The state debt represents outstanding bonds and notes which are general obligations of the Commonwealth. The laws which authorized the incurrence of bonded debt indicate the particular fund from which an issue will be repaid. Each fund has its particular sources of revenue.

A. General Obligation Debt

This represents the outstanding principal balance in future years. The Commonwealth's Debt includes the following:

	Amount Outstanding June 30 (in millions) 1983	1982
Direct Debt which arises from the issuance of bonds and notes to finance state operations and capital projects. Direct debt is payable from operating and other revenues of the Commonwealth.	$2 910.1	$2 647.2
District Debt which arises from obligations issued by the Metropolitan District Commission. District debt is normally paid from the proceeds of assessments levied on the cities and towns of the metropolitan districts.	271.5	273.2
Transit Debt which is short term debt (usually notes) issued to finance current operating deficits of the Massachusetts Bay Transit Authority (MBTA). A portion of this debt is paid through state contract assistance from general revenues of the Commonwealth. The remainder is met through assessments.	90.0	90.0
The Commonwealth issues commercial paper which are short term obligations for the purpose of financing capital projects construction. The debt payments are payable from current operating revenues of the Commonwealth.	150.0 *	-
Total General Obligation Debt	$3 421.6	$3 010.4

* The issuing of commercial paper was initiated during fiscal year 1983.

NOTE 9. STATE DEBT: (Continued)

B. Commonwealth's Guarantees of Authorities' Debt

The Commonwealth guarantees debt obligations of certain authorities. Such guarantees include the following:

	Amount Outstanding June 30 (in millions)	
	1983	1982
Higher Education Building Authorities	$140.2	$143.4
Local Housing Authorities	34.7	38.1
Town of Mashpee	2.8	2.8
	$177.7	$184.3

C. Contingent Debt

Contingent Debt arising from statutory requirements include:

	Amount Outstanding June 30 (in millions)	
	1983	1982
The portion of MBTA debt not designated as General Obligation of the Commonwealth	$828.9	$624.9
Boston Metropolitan District Debt	85.2	87.5
Regional Transit Authorities	29.1	31.1
Steamship Authority	16.2	14.2
	$959.4	$757.7

NOTE 10. ACCOUNTING CHANGES:

A. Two new funds were created in the 1983 Fiscal Year. The Federally Assisted Housing Bond Debt Service Fund was created as a non-budgeted special revenue fund to receive certain restricted receipts from housing projects and proceeds from the sale of bonds. The General Obligation Federally Assisted Housing Capital Project Fund was established to record the sale of bonds or notes for the purpose of providing revenues for the above non-budgeted special revenue fund.

B. The Commonwealth established a new Secretariat, the Executive Office of Labor (Chapter 668, Acts of 1982). The following agencies' responsibilities have been transferred from the Executive Office of Manpower Affairs to the new Executive Office of Labor:

1. Department of Labor and Industries
2. Board of Conciliation and Arbitration
3. Joint Labor-Management Committee
4. Division of Industrial Accidents
5. Labor Relations Commission

NOTE 11. FINANCIAL ASSISTANCE TO LOCAL GOVERNMENTS

The Commonwealth approves school building construction grants to local governmental units for which the legislature appropriates approximately $100 million annually to meet scheduled payments. Grant payments are scheduled over the life of bonds issued by local governments to finance the construction projects. As of June 30, 1983 the state has commitments to pay approved grants of $793.0 million, over the life of the bonds and subject to appropriation.

NOTE 12. RESTATEMENT OF FUNDS:

The Commowealth's financial statements have been restated for Trust and Agency Funds and the Suspense Funds. The following Exhibits A and B reflect the changes made to these funds:

Exhibit A shows elimination of Float Cash Fund from the financial statement since it represents a duplication of accounting data.

Exhibit B reflects a restatement of Agency Fund Balances of $13,367,878 from a fund balance to a liability balance. A reclassification of $6,233,364 of Agency Fund Accounts were determined in effect to be Expendable Trust Fund Accounts.

EXHIBIT A

RESTATEMENT OF SUSPENSE FUND 1982 FISCAL YEAR BALANCE
DUE TO ELIMINATION OF FLOATING CASH FUND

COMBINING BALANCE SHEET

	1982 As Presented	Reclassification Adjustment (Float Fund)	1982 As Restated
Assets			
Cash & Cash Equivalent	$ 23 122 888	$ (12 765 987)	$ 10 356 901
Investments, At Cost	242 264 528	(226 236 722)	16 027 806
Total Assets	$ 265 387 416	$ (239 002 709)	$ 26 384 707
Liabilities & Fund Equity			
Fund Balances	$ 265 387 416	$ (239 002 709)	$ 26 384 707
Total Liabilities & Fund Equity	$ 265 387 416	$ (239 002 709)	$ 26 384 707

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES

	1982 As Presented	Reclassification Adjustment	1982 As Restated
Total Revenue	$8 634 472 790	$(8 617 345 381)	$ 17 127 409
Total Expenses	8 693 641 228	(8 650 919 912)	42 721 316
Excess (Deficiency) of Revenue over Expenses	(59 168 438)	33 574 531	(25 593 907)
Total Other Financing Sources (Uses)	(1 853 292)	-	(1 853 292)
Excess (Deficiency) of Revenue & Other Financing Sources over Expenses	(61 021 730)	33 574 531	(27 447 199)
Fund Balance at Beginning of Year	326 409 146	(272 577 240)	53 831 906
Fund Balance at End of Year	$ 265 387 416	$ (239 002 709)	$ 26 384 707

NOTE 12. RESTATEMENT OF FUNDS: (Continued)

EXHIBIT B

RESTATEMENT OF AGENCY FUND 1982 FISCAL YEAR BALANCES
DUE TO RECLASSIFICATION OF ACCOUNTS TO EXPENDABLE TRUST FUNDS

AGENCY FUND BALANCE SHEET

	1982 As Presented	Reclassification Adjustment	1982 As Restated
Assets			
Cash & Cash Equivalent	$15 180 705	$ (2 477 127)	$12 703 578
Investments, At Cost	4 420 537	(3 756 237)	664 300
Total Assets	$19 601 242	$ (6 233 364)	$13 367 878
Liabilities & Fund Equity			
Liabilities:			
Accounts Payable	-	13 367 878	13 367 878
Total Liabilities	-	13 367 878	$13 367 878
Adjusted Fund Balance	19 601 242	(19 601 242)	-
Total Liabilities & Fund Equity	$19 601 242	$ (6 233 364)	$13 367 878

EXPENDABLE TRUST BALANCE SHEET

	1982 As Presented	Reclassification Adjustment	1982 As Restated
Assets			
Cash & Cash Equivalent	$11 433 578	$ 2 477 127	$13 910 705
Investments, At Cost	17 438 268	3 756 237	21 194 505
Total Assets	$28 871 846	$ 6 233 364	$35 105 210
Liabilities & Fund Equity			
Fund Balances	$28 871 846	$ 6 233 364	$35 105 210
Total Liabilities & Fund Equity	$28 871 846	$ 6 233 364	$35 105 210

EXHIBIT B

RESTATEMENT OF AGENCY FUND 1982 FISCAL YEAR BALANCES
DUE TO RECLASSIFICATION OF ACCOUNTS TO EXPENDABLE TRUST FUNDS

AGENCY FUND

	1982 As Presented	Reclassification Adjustment	1982 As Restated
Revenue:			
Taxes	$ 25 877 279	$ -	$ 25 877 279
Miscellaneous	349 489 629	(5 463 338)	344 026 291
Total Revenue	375 366 908	(5 463 338)	369 903 570
Expenditures:			
Other Governmental Charges	376 159 235	(8 322 471)	367 836 764
Total Expenditures	376 159 235	(8 322 471)	367 836 764
Excess (Deficiency) of Revenue Over Expenditures	(792 327)	2 859 133	2 066 806
Fund Balance at Beginning of Year	20 393 569	(9 092 497)	11 301 072
Fund Balance at End of Year	$ 19 601 242	$ (6 233 364)	$ 13 367 878

EXPENDABLE TRUST

	1982 As Presented	Reclassification Adjustment	1982 As Restated
Revenue:			
Miscellaneous	$ 49 054 302	$ 5 463 338	$ 54 517 640
Total Revenue	49 054 302	5 463 338	54 517 640
Expenditures:			
Other Governmental Charges	-	8 322 471	8 322 471
Total Expenditures	41 818 866	8 322 471	50 141 337
Excess (Deficiency) of Revenue Over Expenditures	7 235 436	(2 859 133)	4 376 303
Fund Balance at Beginning of Year	21 636 410	9 092 497	30 728 907
Fund Balance at End of Year	$ 28 871 846	$ 6 233 364	$ 35 105 210

NOTE 13. SUBSEQUENT EVENTS:

A. On August 1, 1983 the Commonwealth issued general obligation bonds totaling $101,540,000. Payment of such bonds will begin August 1, 1984 and all such bonds are to be retired by or on August 1, 2003.

This issue includes the following bond funds:

General	$ 50,000,000
Highway	50,000,000
Governmental Land Bank	1,540,000
Total	$101,540,000

B. On November 10, 1983 the State Treasurer made adjusting entries to reflect changes in the State Employees and Teachers Annuities Balances as of June 30, 1983. The long term investment accounts of each fund were adjusted by the following amounts:

	Balance June 30, 1983	Increase (Decrease) Adjustments	Adjusted Balance
Teachers Annuities	$1,189,393,042	$ 9,390,000	$1,198,783,042
State Employees	$1,002,546,234	$(19,190,000)	$ 983,356,234

C. The 1984 Annual Appropriation Act (C.289, Acts 1983) provide that certain excess earnings totaling approximately $90 million should be transferred to the Pension Reserve Fund. These funds were previously credited to the General Fund's Pension Account and reported as increases in the continuing appropriation balance reserve. The transfer from the General Fund to the Pension Reserve Fund was completed in the 1984 fiscal year.

NOTE 14. LITIGATION

The Commonwealth is a defendant in numerous legal proceeding pertaining to matters incidental to the performance of routine governmental operations. Such litigations include, but is not limited to, claims asserted against the Commonwealth arising from alleged torts, alleged breaches of contracts, condemnation proceedings and other alleged violations of Commonwealth and Federal laws.

The Attorney General has reported that the total potential loss from this litigation is $11.3 million. At this time, however, the likelihood of an adverse judgment to the Commonwealth is not determinable and therefore no accrual has been made for GAAP Combined Balance Sheet purposes.

(TOTALS ON STATEMENTS MAY NOT ADD DUE TO ROUNDING OFF)

GENERAL FUND

The General Fund is the primary operating fund of the Commonwealth. It provides for the financing of state government activities which are not required by law to be accounted for in another fund. It includes all taxes and revenues not specifically authorized by statute to be deposited in a separate fund.

STATEMENT A-1

COMMONWEALTH OF MASSACHUSETTS

COMPARATIVE BALANCE SHEET - GENERAL FUND

For The Fiscal Year Ended June 30, 1983

	1983	1982
Assets		
Cash and Cash Equivalent	$409 754 039	$294 014 210
Total Assets	$409 754 039	$294 014 210
Liabilities and Fund Balance		
Liabilities:		
Accounts Payable	$158 911 250	$207 513 518
Total Liabilities	158 911 250	207 513 518
Fund Balances:		
Reserve for Encumbrances	41 026 508	12 258 216
Reserve for Balances Forwarded	145 452 593	69 855 719
Undesignated Balance (Surplus)	64 363 688	4 386 757
Total Fund Balance	250 842 789	86 500 692
Total Liabilities and Fund Balances	$409 754 039	$294 014 210

See accompanying notes to financial statements.

STATEMENT A-2

COMMONWEALTH OF MASSACHUSETTS

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 1983

With Comparative Actual Amounts For Year Ended June 30, 1982

	1983 Budget	1983 Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenue:				
Taxes	$3 126 519 000	$3 130 290 454	$ 3 771 454	$2 875 194 853
Assessments	12 792 716	12 806 724	14 008	11 332 575
Federal Grants & Receipts	1 098 699 150	1 120 563 688	21 864 538	1 033 914 792
Departmental	385 208 662	348 325 587	(36 883 075)	362 973 650
Miscellaneous	19 648 919	26 304 905	6 655 986	60 322 091
Total Revenue	4 642 868 447	4 638 291 358 (1)	(4 577 089)	4 343 737 961 (1)
Expenditures:				
Legislature	31 340 125	30 309 177	1 030 948	27 817 895
Inspector General	842 000	771 472	70 528	435 143
Judiciary	37 670 322	34 405 114	3 265 208	39 712 323
Executive	7 332 628	7 527 487	(194 859)	7 391 830
Secretary of the Commonwealth	7 685 982	7 254 983	430 999	4 910 792
Treasurer and Receiver General	193 594 920	216 220 097	(22 625 177)	191 491 820
Auditor of the Commonwealth	5 058 060	4 716 326	341 734	4 513 425
Attorney General	8 892 553	8 636 455	256 098	7 960 084
Ethics Commission	707 985	691 683	16 302	559 568
Administration & Finance	263 346 369	241 191 354	22 155 015	203 216 106
Human Services	2 886 055 970	2 830 824 627	55 231 343	2 735 398 970
Education	455 240 654	453 571 940	1 668 714	412 900 180
Environmental Affairs	26 271 445	28 284 595	(2 013 150)	21 863 564
Transportation & Construction	134 680 079	137 090 404	(2 410 325)	123 128 471
Public Safety	15 020 744	14 813 940	206 804	10 387 710
Consumer Affairs	16 157 762	16 249 077	(91 315)	15 734 508
Manpower Affairs	25 009 035	26 745 349	(1 736 314)	23 634 540
Elder Affairs	81 208 949	80 437 155	771 794	80 997 103
Communities & Development	95 657 062	63 848 972	31 808 090	91 265 424
Energy Resources	1 231 617	1 217 129	14 488	1 207 954
Executive Office of Labor	150 000	65 554	84 446	-
Debt Service:				
Principal Retirement	127 694 322	128 272 101	(577 779)	124 481 126
Interest & Fiscal Charges	135 773 721	135 747 188	26 533	119 874 032
Total Expenditures	4 556 622 304	4 468 892 179 (1)	87 730 125	4 248 882 568 (1)
Excess (Deficiency) of Revenue Over Expenditures	86 246 143	169 399 179	83 153 036	94 855 393
Other Financing Sources (Uses):				
Operating Transfer In	49 587 821	49 442 149	(145 672)	46 864 247
Operating Transfers Out	(13 342 000)	(15 710 326)	(2 368 326)	(13 764 224)
Balances Reverted:				
Appropriations - Budgetary	95 168 955	-	(95 168 955)	-
Accounts Payable - Operational	64 785 045	64 785 045	-	38 697 913
Transfer in From State Employees Annuities	-	125 962 000	125 962 000	-
Transfer to Local Aid Fund	(201 918 000)	(229 536 050)	(27 618 050)	(191 765 336)
Adjustments and Reserves In (Out)	-	100	100	-
Total Other Financing Sources (Uses)	(5 718 179)	(5 057 082)	661 097	(119 967 400)
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses	80 527 964	164 342 097	83 814 133	(25 112 007)
Fund Balance at Beginning of Year	86 500 692	86 500 692	-	111 612 699
Fund Balance at End of Year	$ 167 028 656	$ 250 842 789	$ 83 814 133	$ 86 500 692

(1) Includes Non-Budgeted Revenue and Expenditures.

See accompanying notes to financial statements.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are those created by statute to receive legally restricted revenues from which appropriations for specific purposes are made.

STATEMENT B-I

COMMONWEALTH OF MASSACHUSETTS

COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS

Fiscal Year Ended June 30, 1983

	Local Aid Fund	Highway	Freight Rail	Passenger Rail
Assets				
Cash & Cash Equivalent	$69 115 708	$ 79 709 203	$1 595 047	$ 1 274 392
Receivables (Net of Uncollectibles)	-	-	-	-
Special Assessments	-	-	-	-
Total Assets	$69 115 708	$ 79 709 203	$1 595 047	$ 1 274 392
Liabilities & Fund Balances				
Liabilities:				
Accounts Payable	$29 947 205	$ 9 203 886	$ -	$ -
Total Liabilities	29 947 205	9 203 886	-	-
Fund Balances:				
Reserve for Encumbrances	11 469 107	55 264 938	-	-
Reserve for Balances Forwarded	27 699 396	32 641 742	593 137	14 052 575
Unreserved:				
Designated Fund Balances @	-	-	-	-
Undesignated Fund Balances (Surplus)	-	(17 401 363)	1 001 910	(12 778 183)
Total Fund Balances	39 168 503	70 505 317	1 595 047	1 274 392
Total Liabilities and Fund Balances	$69 115 708	$ 79 709 203	$1 595 047	$ 1 274 392

@ Designated for payment of prizes in the Massachusetts State Lottery and Arts Lottery Funds.

See accompanying notes to financial statements.

STATEMENT B-I

COMMONWEALTH OF MASSACHUSETTS

COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS

Fiscal Year Ended June 30, 1983

Inland Fish & Game	J.F.K. Library & Park	Anti-Trust Enforcement	Government Land Bank	Federal In-Aid Grants
$1 088 465	$5 968 393	$374 662	$(3 206 810)	$65 064 487
-	-	-	-	-
-	-	-	-	-
$1 088 465	$5 968 393	$374 662	$(3 206 810)	$65 064 487
$ 477 627	$2 000 000	$ 23 401	$ -	$ -
477 627	2 000 000	23 401	-	-
105 450	-	-	-	8 743 638
283 342	376 790	-	-	56 320 849
-	-	-	-	-
222 046	3 591 603	351 261	(3 206 810)	-
610 838	3 968 393	351 251	(3 206 810)	65 064 487
$1 088 465	$5 968 393	$374 662	$(3 206 810)	$65 064 487

STATEMENT B-I

COMMONWEALTH OF MASSACHUSETTS

COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS

Fiscal Year Ended June 30, 1983

	Metro. Parks District	Metro. Sewerage District	Metro. Water District	Mosquito & Greenhead Fly Control
Assets				
Cash & Cash Equivalent	$(10 827 484)	$(18 578 806)	$7 100 112	$713 363
Receivables (Net of Uncollectibles)	-	-	-	-
Special Assessments	14 113 184	22 423 848	-	-
Total Assets	$ 3 285 700	$ 3 845 042	$7 100 112	$713 363
Liabilities & Fund Balance				
Liabilities:				
Accounts Payable	$ 191 100	$ 2 395 992	$3 362 799	$311 047
Total Liabilities	191 100	2 395 992	$3 362 799	$311 047
Fund Balances:				
Reserve for Encumbrances	1 900 308	620 091	153 660	13 008
Reserve for Balances Forwarded	1 194 292	828 959	588 524	131 681
Unreserved:				
Designated Fund Balances @	-	-	-	-
Undesignated Fund Balances (Surplus)	-	-	2 995 129	257 627
Total Fund Balances	3 094 600	1 449 050	3 737 313	402 316
Total Liabilities and Fund Balances	$ 3 285 700	$ 3 845 042	$7 100 112	$713 363

See accompanying notes to financial statements.

STATEMENT B-I

COMMONWEALTH OF MASSACHUSETTS

COMBINING BALANCE SHEET ALL SPECIAL REVENUE FUNDS

Fiscal Year Ended June 30, 1983

State Recreation Area	Arts Lottery	State Lottery	Federally Assisted Housing	Totals 1983	Totals 1982
$9 372 209	$5 849 929	$8 776 175	$125 681	$223 514 726	$196 022 903
-	-	-	-	-	-
-	-	-	-	36 537 032	35 326 191
$9 372 209	$5 849 929	$8 776 175	$125 681	$260 051 758	$231 349 094
$ 196 756	$ -	$ -	$ -	$ 48 109 813	$ 49 103 466
196 756	-	-	-	48 109 813	49 103 466
1 627 141	-	-	-	79 897 341	45 442 008
1 477 754	-	-	125 681	136 314 722	97 346 630
-	5 849 929	8 776 175	-	14 626 104	11 579 130
6 070 558	-	-	-	(18 896 222)	27 877 860
9 175 453	5 849 929	8 776 175	125 681	211 941 945	182 245 628
$9 372 209	$5 849 929	$8 776 175	$125 681	$260 051 758	$231 349 094

STATEMENT B-2

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

ALL SPECIAL REVENUE FUNDS

Fiscal Year Ended June 30, 1983

	Local Aid Fund	Highway	Freight Rail	Passenger Rail
Revenues:				
Taxes	$1 612 080 334	$249 637 494	$ -	$ -
Assessments Revenues	-	-	-	-
Federal Grants and Receipts	-	12 193 140	-	-
Departmental	32 609 464	124 477 231	130 104	381 784
Lottery	97 051 084	-	-	-
Miscellaneous	251	151 438	-	-
Total Revenues	1 741 741 133	386 459 303	130 104	381 784
Expenditures:				
Legislature	-	-	-	-
Judiciary	134 469 943	-	-	-
Executive	-	-	-	-
Secretary of the Commonwealth	-	-	-	-
Treasurer & Receiver General	602 226 224	9 952 347	-	-
Auditor of the Commonwealth	-	2 021 776	-	-
Attorney General	-	-	-	-
Administration & Finance	212 422 934	6 676 789	-	-
Human Services	10 648 129	-	-	-
Education	990 805 102	-	-	-
Environmental Affairs	3 041 627	26 662 372	-	-
Transportation & Construction	2 651 500	179 594 623	158 102	3 973 446
Public Safety	-	59 918 162	-	-
Consumer Affairs	-	1 562 607	-	-
Manpower Affairs	-	3 687 154	-	-
Elder Affairs	-	-	-	-
Communities & Development	1 681 188	-	-	-
Energy Resources	-	-	-	-
Debt Service:				
Principal Retirement	-	47 880 665	-	-
Interest and Fiscal Charges	-	45 300 074	-	-
Total Expenditures	1 957 946 647	383 256 569	158 102	3 973 446
Excess (Deficiency) of Revenue Over Expenditures	(216 205 514)	3 202 734	(27 998)	(3 591 662)
Other Financing Sources (Uses):				
Operating Transfers In	143 034	14 352 380	-	-
Accounts Payable Balances Reverted	10 259 529	3 303 430	-	-
Operating Transfers Out	(124 185)	(26 923 636)	-	-
Transfer from General Fund	229 536 050	-	-	-
Total Other Financing Sources (Uses)	239 814 428	(9 267 826)	-	-
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses	23 608 914	(6 065 092)	(27 998)	(3 591 662)
Fund Balance Beginning July 1	15 559 589	76 570 409	1 623 045	4 866 054
Fund Balance Ending June 30	$ 39 168 503	$ 70 505 317	$1 595 047	$ 1 274 392

See accompanying notes to financial statements.

STATEMENT B-2

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

ALL SPECIAL REVENUE FUNDS

Fiscal Year Ended June 30, 1983

Inland Fisheries & Game	J.F.K. Library & Park	Anti-Trust Enforcement	Government Land Bank	Federal In-Aid Grants
$ 344 706	$ -	$ -	$ -	$ -
-	-	-	-	-
1 060 724	-	-	-	618 306 369
3 889 731	609 891	78 673	-	-
-	-	-	-	-
6 070	-	146 296	-	-
5 301 231	609 891	224 969	-	618 306 369
-	-	-	-	23
-	-	-	-	148 972
-	-	-	-	5 241 029
-	-	-	-	1 054 348
49 463	-	-	-	-
-	-	-	-	-
-	-	320 238	-	116 506
-	2 000 000	-	3 156 099	2 912 799
-	-	-	-	95 965 499
-	-	-	-	249 316 662
4 468 691	-	-	-	15 617 669
-	-	-	-	2 192 392
-	-	-	-	1 057 942
-	-	-	-	70 852
-	-	-	-	80 094 980
-	-	-	-	20 075 394
-	-	-	-	115 310 770
-	-	-	-	1 087 042
194 000	-	-	-	-
55 953	-	-	-	-
4 768 107	2 000 000	320 238	3 156 099	590 262 879
533 124	(1 390 109)	(95 269)	(3 156 099)	28 043 490
332 333	-	-	627 469	-
70 067	-	2 236	-	-
(585 949)	-	-	-	(12 814 030)
-	-	-	-	-
(183 549)	-	2 236	627 469	(12 814 030)
349 575	(1 390 109)	(93 033)	(2 528 630)	15 229 460
261 263	5 358 502	444 294	(678 180)	49 835 027
$ 610 838	$ 3 968 393	$351 261	$ (3 206 810)	$ 65 064 487

STATEMENT A-2

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

ALL SPECIAL REVENUE FUNDS

Fiscal Year Ended June 30, 1983

	Metropolitan Parks District	Metropolitan Sewerage District	Metropolitan Water District	Mosquito & Greenhead Fly Control
Revenues:				
Taxes	$ -	$ -	$ -	$ -
Assessments Revenues	25 141 320	28 256 198	23 696 676	2 363 221
Federal Grants and Receipts	-	1 094 588	-	-
Departmental	2 182 653	1 289 340	3 653 860	179 258
Lottery	-	-	-	-
Miscellaneous	158 923	13 348	15 521	-
Total Revenues	27 482 896	30 653 474	27 366 057	2 542 479
Expenditures:				
Legislature	-	-	-	-
Judiciary	-	-	-	-
Executive	-	-	-	-
Secretary of the Commonwealth	-	-	-	-
Treasurer & Receiver General	396 967	246 372	483 506	-
Auditor of the Commonwealth	-	-	-	-
Attorney General	-	-	-	-
Administration & Finance	-	-	-	-
Human Services	-	-	-	-
Education	-	-	-	-
Environmental Affairs	13 040 416	19 017 748	16 028 465	2 323 962
Transportation & Construction	-	-	-	-
Public Safety	-	-	-	-
Consumer Affairs	-	-	-	-
Manpower Affairs	-	-	-	-
Elder Affairs	-	-	-	-
Communities & Development	-	-	-	-
Energy Resources	-	-	-	-
Debt Service:				
Principal Retirement	5 836 750	5 974 000	6 470 000	-
Interest and Fiscal Charges	5 424 405	5 229 286	6 057 017	-
Total Expenditures	24 698 538	30 467 406	29 038 988	2 323 962
Excess (Deficiency) of Revenue Over Expenditures	2 784 358	186 068	(1 672 931)	218 517
Other Financing Sources (Uses):				
Operating Transfers In	-	1 242 650	1 573 674	-
Accounts Payable Balances Reverted	284 134	349 262	480 571	50 773
Operating Transfers Out	(1 333 980)	(2 110 235)	(4 303 324)	(100 454)
Transfer from General Fund	-	-	-	-
Total Other Financing Sources (Uses)	(1 049 846)	(518 323)	(2 249 079)	(49 681)
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses	1 734 512	(332 255)	(3 922 010)	168 836
Fund Balance Beginning July 1	1 360 088	1 781 305	7 659 323	233 480
Fund Balance Ending June 30	$ 3 094 600	$ 1 449 050	$ 3 737 313	$ 402 316

See accompanying notes to financial statements.

STATEMENT B-2

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

ALL SPECIAL REVENUE FUNDS

Fiscal Year Ended June 30, 1983

State Recreation Area	Arts Lottery	State Lottery	Federally Assisted Housing	Totals 1983	Totals 1982
$ -	$ -	$ 3 518 303	$ -	$1 865 580 837	$1 765 592 077
18 504 173	-	-	-	97 961 588	94 910 366
-	-	-	-	632 654 821	625 956 451
5 306 806	-	2 146 673	-	176 935 468	141 016 177
-	14 637 441	303 075 349	-	414 763 874	318 670 361
40 117	-	-	125 681	657 645	7 276 893
23 851 096	14 637 441	308 740 325	125 681	3 188 554 233	2 953 422 325
-	-	-	-	23	1 415
-	-	-	-	134 618 915	131 967 475
-	-	-	-	5 241 029	7 098 564
-	-	-	-	1 054 348	1 349 386
123 655	8 964 381	311 366 411	-	933 809 326	702 664 826
-	-	-	-	2 021 776	2 027 959
-	-	-	-	436 744	503 232
-	-	-	-	227 168 621	213 807 140
-	-	-	-	106 613 628	85 547 263
-	-	-	-	1 240 121 764	1 233 720 861
13 034 732	-	-	-	113 235 682	114 731 391
-	-	-	-	188 570 063	188 627 312
-	-	-	-	60 976 104	50 824 572
-	-	-	-	1 633 459	1 982 069
-	-	-	-	83 782 134	106 186 608
-	-	-	-	20 075 394	20 113 927
-	-	-	-	116 991 958	123 133 338
-	-	-	-	1 087 042	871 437
5 785 250	-	-	-	72 140 665	72 551 205
1 808 602	-	-	-	63 875 337	56 498 002
20 752 239	8 964 381	311 366 411	-	3 373 454 012	3 114 207 982
3 098 857	5 673 060	(2 626 086)	125 681	(184 899 779)	(160 785 657)
-	-	-	-	18 271 540	15 402 214
554 677	-	-	-	15 354 679	9 825 524
(270 380)	-	-	-	(48 566 173)	(46 878 165)
-	-	-	-	229 536 050	191 765 336
284 297	-	-	-	214 596 096	170 114 909
3 383 154	5 673 060	(2 626 086)	125 681	29 696 317	9 329 252
5 792 299	176 869	11 402 261	-	182 245 628	172 916 376
$ 9 175 453	$ 5 849 929	$ 8 776 175	$ 125 681	$ 211 941 945	$ 182 245 628

STATEMENT B-3

COMMONWEALTH OF MASSACHUSETTS

LOCAL AID FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For The Fiscal Year Ended June 30, 1983

With Comparative Actual Amounts For Fiscal Year Ended June 30, 1982

	1983 Budget	1983 Actual	Variance Favorable (Unfavorable)	1982 Fiscal Year Actual
Revenue:				
Taxes	$1 646 000 000	$1 612 080 334	$(33 919 666)	$1 495 731 574
Lottery	93 000 000	97 051 084	4 051 084	85 586 225
Departmental	488 159	32 609 464	32 121 305	1 375 170
Miscellaneous	-	251	251	-
Total Revenue	1 739 488 159	1 741 741 133	2 252 974	1 582 692 969
Expenditures:				
Judiciary	150 681 286	134 469 943	16 211 343	131 242 614
Treasurer & Receiver General	505 886 498	602 226 224	(96 339 726)	433 586 225
Administration & Finance	191 703 334	212 422 934	(20 719 600)	202 429 970
Environmental Affairs	3 205 576	3 041 627	163 949	3 269 459
Communities & Development	3 411 400	1 681 188	1 730 212	3 329 477
Human Services	9 245 246	10 648 129	(1 402 883)	7 065 473
Transportation & Construction	2 651 500	2 651 500	-	20 960 803
Educational Affairs	997 404 065	990 805 102	6 598 963	991 898 648
Total Expenditures	1 864 188 905	1 957 946 647	(93 757 742)	1 793 782 669
Excess (Deficiency) of Revenues Over Expenditures	(124 700 746)	(216 205 514)	(91 504 768)	(211 089 700)
Other Financing Sources (Uses):				
Transfer From General Fund	201 918 000	229 536 050	27 618 050	191 765 336
Operating Transfers In	-	143 034	143 034	-
Operating Transfers Out	-	(124 185)	(124 185)	(33 750)
Balances Reverted:				
Appropriations - Budgetary	2 488 471	-	(2 488 471)	-
Accounts Payable - Operational	10 259 529	10 259 529	-	5 754 552
Total Other Financing Sources (Uses)	214 666 000	239 814 428	25 148 428	197 486 138
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other (Uses)	89 965 254	23 608 914	(66 356 340)	(13 603 562)
Fund Balance Beginning July 1	15 559 589	15 559 589	-	29 163 151
Fund Balance Ending June 30	$ 105 524 843	$ 39 168 503	$(66 356 340)	$ 15 559 589

See accompanying notes to financial statements.

STATEMENT B-4

COMMONWEALTH OF MASSACHUSETTS

HIGHWAY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For The Fiscal Year Ended June 30, 1983

With Comparative Actual Amounts For Fiscal Year Ended June 30, 1982

	1983 Budget	1983 Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:				
Taxes	$250 881 000	$249 637 494	$ (1 243 506)	266 167 172
Assessments	-	-	-	-
Federal Grants and Receipts	9 200 000	12 193 140	2 993 140	16 890 464
Departmental	119 104 250	124 477 231	5 372 981	117 760 403
Miscellaneous	716 316	151 438	(564 878)	163 125
Total Revenues	379 901 566	386 459 303	6 557 737	400 981 164
Expenditures:				
Treasurer & Receiver General	28 115 223	9 952 347	18 162 876	26 067 372
Auditor of the Commonwealth	2 167 740	2 021 776	145 964	1 934 371
Administration & Finance	6 669 295	6 676 789	(7 494)	5 673 069
Environmental Affairs	29 657 897	26 662 372	2 995 525	32 470 967
Transportation & Construction	186 185 106	179 594 623	6 590 483	157 141 207
Public Safety	56 287 858	59 918 162	(3 630 304)	50 214 955
Manpower Affairs	3 688 804	3 687 154	1 650	3 338 804
Consumer Affairs	1 659 587	1 562 607	96 980	1 608 563
Debt Service:				
Principal Retirement	48 106 127	47 880 665	225 462	48 389 205
Interest and Fiscal Charges	45 450 044	45 300 074	149 970	39 775 502
Total Expenditures	407 987 681	383 256 569	24 731 112	366 614 015
Excess (Deficiency) of Revenue Over Expenditures	(28 086 115)	3 202 734	31 288 849	34 367 149
Other Financing Sources (Uses):				
Operating Transfers In	15 384 000	14 352 380	(1 031 620)	12 013 493
Operating Transfers Out	(15 598 000)	(26 923 636)	(11 325 636)	(24 087 320)
Balances Reverted:				
Appropriation - Budgetary	4 308 570	-	(4 308 570)	-
Accounts Payable - Operational	3 303 430	3 303 430	-	2 077 438
Total Other Financing Sources (Uses)	7 398 000	(9 267 826)	(16 665 826)	(9 996 389)
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses	(20 688 115)	(6 065 092)	14 623 023	24 370 760
Fund Balance Beginning July 1	76 570 409	76 570 409	-	52 199 649
Fund Balance Ending June 30	55 882 294	70 505 317	14 623 023	76 570 409

See accompanying notes to financial statements.

STATEMENT B-5

COMMONWEALTH OF MASSACHUSETTS

INLAND FISHERIES AND GAME FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For The Fiscal Year Ended June 30, 1983

With Comparative Actual Amounts For Fiscal Year Ended June 30, 1982

	1983 Budget	1983 Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:				
Taxes	$ 339 000	$ 344 706	$ 5 706	$ 372 051
Federal Grants and Receipts	1 240 000	1 060 724	(179 276)	924 212
Departmental	5 681 447	3 889 731	(1 791 716)	3 470 806
Miscellaneous	3 080	6 070	2 990	3 175
Total Revenues	7 263 527	5 301 231	(1 962 296)	4 770 244
Expenditures:				
Treasurer & Receiver General	290 000	49 463	240 537	283 286
Environmental Affairs	4 392 170	4 468 691	(76 521)	3 836 892
Debt Service:				
Principal Retirement	194 000	194 000	-	199 000
Interest and Fiscal Charges	55 953	55 953	-	67 508
Total Expenditures	4 932 123	4 768 107	164 016	4 386 686
Excess (Deficiency) of Revenue Over Expenditures	2 331 404	533 124	(1 798 280)	383 558
Other Financing Sources (Uses):				
Operating Transfers In	70 000	332 333	262 333	116 056
Operating Transfers Out	(330 000)	(585 949)	(255 949)	(309 468)
Balances Reverted:				
Appropriation - Budgetary	200 933	-	(200 933)	-
Accounts Payable - Operational	70 067	70 067	-	51 536
Total Other Financing Sources (Uses)	11 000	(183 549)	(194 549)	(141 876)
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses	2 342 404	349 575	(1 992 829)	241 682
Fund Balance Beginning July 1	261 263	261 263	-	19 581
Fund Balance Ending June 30	2 603 667	610 838	(1 992 829)	261 263

See accompanying notes to financial statements.

STATEMENT B-6

COMMONWEALTH OF MASSACHUSETTS

METROPOLITAN PARKS DISTRICT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For The Fiscal Year Ended June 30, 1983

With Comparative Actual Amounts For Fiscal Year Ended June 30, 1982

	1983 Budget	1983 Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:				
Assessments	$25 033 515	$25 141 320	$ 107 805	$20 514 009
Departmental	2 688 912	2 182 653	(506 259)	1 751 617
Miscellaneous	90 000	158 923	68 923	114 505
Total Revenues	27 812 427	27 482 896	(329 531)	22 380 131
Expenditures:				
Treasurer & Receiver General	475 290	396 967	78 323	396 864
Environmental Affairs	14 674 077	13 040 416	1 633 661	11 081 258
Debt Service:				
Principal Retirement	5 836 750	5 836 750	-	5 501 750
Interest and Fiscal Charges	4 551 595	5 424 405	(872 810)	4 149 705
Total Expenditures	25 537 712	24 698 538	839 174	21 129 577
Excess (Deficiency) of Revenue Over Expenditures	2 274 715	2 784 358	509 643	1 250 554
Other Financing Sources (Uses):				
Operating Transfers In	-	-	-	199 399
Operating Transfers Out	(1 335 000)	(1 333 980)	1 020	(1 278 106)
Balances Reverted:				
Appropriation - Budgetary	83 866	-	(83 866)	-
Accounts Payable - Operational	284 134	284 134	-	344 438
Total Other Financing Sources (Uses)	(967 000)	(1 049 846)	(82 846)	(734 269)
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses	1 307 715	1 734 512	426 797	516 285
Fund Balance Beginning July 1	1 360 088	1 360 088	-	843 803
Fund Balance Ending June 30	$ 2 667 803	$ 3 094 600	$ 426 797	$ 1 360 088

See accompanying notes to financial statements.

STATEMENT B-7

COMMONWEALTH OF MASSACHUSETTS

METROPOLITAN SEWERAGE DISTRICT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For The Fiscal Year Ended June 30, 1983

With Comparative Actual Amounts For Fiscal Year Ended June 30, 1982

	1983 Budget	1983 Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:				
Assessments	$29 079 324	$28 256 198	$ (823 126)	$29 482 125
Federal Grants and Receipts	-	1 094 588	1 094 588	-
Departmental	560 300	1 289 340	729 040	558 402
Miscellaneous	7 000	13 348	6 348	5 918
Total Revenues	29 646 624	30 653 474	1 006 850	30 046 445
Expenditures:				
Treasurer & Receiver General	316 800	246 372	70 428	287 468
Environmental Affairs	17 554 094	19 017 748	(1 463 654)	18 387 583
Debt Service:				
Principal Retirement	5 974 000	5 974 000	-	5 974 000
Interest and Fiscal Charges	4 083 450	5 229 286	(1 145 836)	4 492 417
Total Expenditures	27 928 344	30 467 406	(2 539 062)	29 141 468
Excess (Deficiency) of Revenue Over Expenditures	1 718 280	186 068	(1 532 212)	904 977
Other Financing Sources (Uses):				
Operating Transfers In	668 550	1 242 650	574 100	961 957
Operating Transfers Out	(1 535 000)	(2 110 235)	(575 235)	(1 675 501)
Balances Reverted:				
Appropriation - Budgetary	1 167 738	-	(1 167 738)	-
Accounts Payable - Operational	349 262	349 262	-	252 894
Total Other Financing Sources (Uses)	650 550	(518 323)	(1 168 873)	(460 650)
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses	2 368 830	(332 255)	(2 701 085)	444 327
Fund Balance Beginning July 1	1 781 305	1 781 305	-	1 336 978
Fund Balance Ending June 30	$ 4 150 135	$ 1 449 050	$(2 701 085)	$ 1 781 305

See accompanying notes to financial statements.

STATEMENT B-8

COMMONWEALTH OF MASSACHUSETTS

METROPOLITAN WATER DISTRICT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For The Fiscal Year Ended June 30, 1983

With Comparative Actual Amounts For Fiscal Year Ended June 30, 1982

	1983 Budget	1983 Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:				
Assessments	$23 667 855	$23 696 676	$ 28 821	$23 895 886
Federal Grants and Receipts	-	-	-	-
Departmental	2 712 600	3 653 860	941 260	3 966 886
Miscellaneous	15 000	15 521	521	7 581
Total Revenues	26 395 455	27 366 057	970 602	27 870 353
Expenditures:				
Treasurer & Receiver General	538 700	483 506	55 194	435 037
Environmental Affairs	15 757 241	16 028 465	(271 224)	14 422 519
Debt Service:				
Principal Retirement	6 470 000	6 470 000	-	6 192 000
Interest and Fiscal Charges	6 057 017	6 057 017	-	5 518 546
Total Expenditures	28 822 958	29 038 988	(216 030)	26 568 102
Excess (Deficiency) of Revenue Over Expenditures	(2 427 503)	(1 672 931)	754 572	1 302 251
Other Financing Sources (Uses):				
Operating Transfers In	-	1 573 674	1 573 674	334 738
Operating Transfers Out	(2 738 000)	(4 303 324)	(1 565 324)	(2 822 967)
Balances Reverted:				
Appropriation - Budgetary	121 429	-	(121 429)	-
Accounts Payable - Operational	480 571	480 571	-	380 234
Total Other Financing Sources (Uses)	(2 136 000)	(2 249 079)	(113 079)	(2 107 995)
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses	(4 563 503)	(3 922 010)	641 493	(805 744)
Fund Balance Beginning July 1	7 659 323	7 659 323	-	8 465 067
Fund Balance Ending June 30	$ 3 095 820	$ 3 737 313	$ 641 493	$ 7 659 323

See accompanying notes to financial statements.

STATEMENT B-9

COMMONWEALTH OF MASSACHUSETTS

MOSQUITO & GREENHEAD FLY CONTROL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For The Fiscal Year Ended June 30, 1983

With Comparative Actual Amounts For Fiscal Year Ended June 30, 1982

	1983 Budget	1983 Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:				
Assessments	$2 488 894	$2 363 221	$ (125 673)	$2 476 698
Departmental	-	179 258	179 258	248 453
Miscellaneous	-	-	-	836
Total Revenues	2 488 894	2 542 479	53 585	2 725 987
Expenditures:				
Environmental Affairs	2 589 935	2 323 962	265 973	2 619 190
Total Expenditures	2 589 935	2 323 962	265 973	2 619 190
Excess (Deficiency) of Revenue Over Expenditures	(101 041)	218 517	319 558	106 797
Other Financing Sources (Uses):				
Operating Transfers Out	-	(100 454)	(100 454)	(114 177)
Balances Reverted:				
Appropriation - Budgetary	227	-	(227)	-
Accounts Payable - Operational	50 773	50 773	-	26 180
Total Other Financing Sources (Uses)	51 000	(49 681)	(100 681)	(87 997)
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses	(50 041)	168 836	218 877	18 800
Fund Balance Beginning July 1	233 480	233 480	-	214 680
Fund Balance Ending June 30	$ 183 439	$ 402 316	$ 218 877	$ 233 480

See accompanying notes to financial statements.

STATEMENT B-10

COMMONWEALTH OF MASSACHUSETTS

STATE RECREATION AREAS FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For The Fiscal Year Ended June 30, 1983

With Comparative Actual Amounts For Fiscal Year Ended June 30, 1982

	1983 Budget	1983 Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:				
Assessments	$18 504 173	$18 504 173	$ -	$18 541 648
Departmental	5 584 675	5 306 806	(277 869)	4 916 789
Miscellaneous	214 878	40 117	(174 761)	200 512
Total Revenues	24 303 726	23 851 096	(452 630)	23 658 949
Expenditures:				
Treasurer & Receiver General	725 000	123 655	601 345	708 216
Environmental Affairs	14 934 443	13 034 732	1 899 711	14 139 344
Debt Service:				
Principal Retirement	5 785 250	5 785 250	-	6 295 250
Interest and Fiscal Charges	1 808 602	1 808 602	-	1 752 728
Total Expenditures	23 253 295	20 752 239	2 501 056	22 895 538
Excess (Deficiency) of Revenue Over Expenditures	1 050 431	3 098 857	2 048 426	763 411
Other Financing Sources (Uses):				
Operating Transfers In	-	-	-	151 570
Operating Transfers Out	(278 000)	(270 380)	7 620	(271 121)
Balances Reverted:				
Appropriation - Budgetary	4 323	-	(4 323)	-
Accounts Payable - Operational	554 677	554 677	-	914 581
Total Other Financing Sources (Uses)	281 000	284 297	3 297	795 030
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses	1 331 431	3 383 154	2 051 723	1 558 441
Fund Balance Beginning July 1	5 792 299	5 792 299	-	4 233 858
Fund Balance Ending June 30	$ 7 123 730	$ 9 175 453	$2 051 723	$ 5 792 299

See accompanying notes to financial statements.

STATEMENT B-11

COMMONWEALTH OF MASSACHUSETTS

J. F. K. LIBRARY AND PARK FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For The Fiscal Year Ended June 30, 1983

With Comparative Actual Amounts For Fiscal Year Ended June 30, 1982

	1983 Budget	1983 Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:				
Departmental	$ 398 188	$ 609 891	$ 211 703	$4 708 913
Total Revenues	398 188	609 891	211 703	4 708 913
Expenditures:				
Administration & Finance	2 000 000	2 000 000	-	-
Total Expenditures	2 000 000	2 000 000	-	-
Excess (Deficiency) of Revenue Over Expenditures	(1 601 812)	(1 390 109)	211 703	4 708 913
Fund Balance Beginning July 1	5 358 502	5 358 502	-	649 589
Fund Balance Ending June 30	$ 3 756 690	$ 3 968 393	$ 211 703	$5 358 502

See accompanying notes to financial statements.

STATEMENT B-12

COMMONWEALTH OF MASSACHUSETTS

ANTI-TRUST LAW ENFORCEMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For The Fiscal Year Ended June 30, 1983

With Comparative Actual Amounts For Fiscal Year Ended June 30, 1982

	1983 Budget	1983 Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:				
Departmental	$ 50 000	$ 78 673	$ 28 673	$128 241
Miscellaneous	200 000	146 296	(53 704)	53 251
Total Revenues	250 000	224 969	(25 031)	181 492
Expenditures:				
Attorney General	362 200	320 238	41 962	247 010
Total Expenditures	362 200	320 238	41 962	247 010
Excess (Deficiency) of Revenue Over Expenditures	(112 200)	(95 269)	16 931	(65 518)
Other Financing Sources (Uses):				
Balances Reverted:				
Appropriation - Budgetary	-	-	-	-
Accounts Payable - Operational	2 236	2 236	-	23 671
Total Other Financing Sources (Uses)	2 236	2 236	-	23 671
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses	(109 964)	(93 033)	16 931	(41 847)
Fund Balance Beginning July 1	444 294	444 294	-	486 141
Fund Balance Ending June 30	$ 334 330	$351 261	$ 16 931	$444 294

See accompanying notes to financial statements.

CAPITAL & OTHER PROJECTS FUNDS

The Capital Project Funds are used to account for the purchase or construction of major capital facilities.

STATEMENT C-1

COMMONWEALTH OF MASSACHUSETTS

COMBINING BALANCE SHEET - CAPITAL AND OTHER PROJECTS

Fiscal Year Ended June 30, 1983

	General	Highway	Inland Fish & Game	Metropolitan Parks District	Metropolitan Sewerage District
Assets					
Cash & Cash Equivalent	$ 101 142 528	$(132 835 610)	$ 5 478	$(1 193 971)	$13 464 475
Investments At Cost	10 000 000	-	-	-	-
Receivables (Net of Uncollectibles)					
Federal Reimbursements	-	-	-	-	-
Bonds Authorized-Unissued	1 351 305 501 #	311 573 701 #	68	46 032 949 #	66 398 564
Total Assets	$1 462 448 029	$ 178 738 091	$ 5 546	$44 838 978	$79 863 039
Liabilities & Fund Balances					
Liabilities:					
Accounts Payable	-	-	-	-	-
Notes Payable	$ 150 000 000	$ -	$ -	$ -	$ -
Total Liabilities	150 000 000	-	-	-	-
Fund Balances:					
Reserve for Encumbrances	309 452 544	92 500 666	5 546	4 720 481	16 227 542
Reserve for Balances Forwarded	1 002 995 485	89 237 425	-	40 118 497	63 635 497
Undesignated Balance (Surplus)	-	(3 000 000)(a)	-	-	-
Total Fund Balance	1 312 448 029	178 738 091	5 546	44 838 978	79 863 039
Total Liabilities & Fund Balances	$1 462 448 029	$ 178 738 091	$ 5 546	$44 838 978	$79 863 039

Excludes Bonds Authorized-Not Appropriated

General	53 000 000
Highway	100 000
Metropolitan Parks District	4 750 000
State Recreation Areas	110 000
Government Land Bank	17 750 000

(a) Cancellation of Bond Authorization Chapter 578 S. 14 Acts 1980.

See accompanying notes to financial statements.

STATEMENT C-1

COMMONWEALTH OF MASSACHUSETTS

COMBINING BALANCE SHEET - CAPITAL AND OTHER PROJECTS

Fiscal Year Ended June 30, 1983

Metro. Water District	State Recreation Areas	Federal Capital Improvement	Federal Highway Construction	Gen. Oblg. Federally Assisted Housing	Total 1983	Total 1982
$ 993 814	$(2 920 625)	$(14 138 336)	$ 7 686 419	$ 3 653 309	$ (24 142 519)	$ (168 410 424)
-	-	-	-	-	10 000 000	10 000 000
-	-	14 515 163	338 564 000	-	353 079 163	483 163 991
68 092 722	34 620 728 #	-	-	23 447 383	1 901 471 616	1 647 835 184
$69 086 536	$31 700 103	$ 376 827	$346 250 419	$27 100 692	$2 240 408 260	$1 972 588 751
$ -	$ -	$ -	$ 13 398	$ -	$ 13 398	$ -
-	-	-	-	-	150 000 000	-
-	-	-	13 398	-	150 013 398	-
9 101 286	7 028 078	271 980	138 630 961	-	577 939 084	562 072 609
59 985 250	24 672 025	104 847	224 032 761	27 100 692	1 531 882 479	1 423 770 182
-	-	-	(16 426 701)	-	(19 426 701)	(13 254 040)
69 086 536	31 700 103	376 827	346 237 021	27 100 692	2 090 394 862	1 972 588 751
$69 086 536	$31 700 103	$ 376 827	$346 250 419	$27 100 692	$2 240 408 260	$1 972 588 751

STATEMENT C-2

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

CAPITAL AND OTHER PROJECT FUNDS

Fiscal Year Ended June 30, 1983

	General Capital Projects	Highway Capital Projects	Inland Fisheries & Game Capital Projects	Metropolitan Parks Capital Projects
Revenues:				
Taxes	$ -	$ -	$ -	$ -
Assessments Revenues	-	-	-	-
Federal Grants and Receipts	203 392	-	-	92 534
Departmental	700 813	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	904 205	-	-	92 534
Expenditures:				
Legislature	-	-	-	-
Inspector Ceneral	-	-	-	-
Judiciary	181 490	-	-	-
Executive	-	-	-	-
Secretary of the Commonwealth	2 428 018	-	-	-
Treasurer & Receiver General	-	-	-	-
Auditor of the Commonwealth	-	-	-	-
Attorney General	2 702	-	-	-
Ethics Commission	-	-	-	-
Administration & Finance	94 138 169	-	-	-
Human Services	38 083 166	-	-	-
Education	11 415 199	-	-	-
Environmental Affairs	60 163 560	8 563 149	5 000	3 543 461
Transportation & Construction	4 465 139	99 826 134	-	-
Public Safety	1 416 569	109 224	-	-
Consumer Affairs	-	-	-	-
Manpower Affairs	-	-	-	-
Elder Affairs	-	-	-	-
Communities & Development	54 696 484	-	-	-
Energy Resources	1 814 649	-	-	-
Total Expenditures	268 805 145	108 498 507	5 000	3 543 461
Excess (Deficiency) of Revenue Over Expenditures	(267 900 940)	(108 498 507)	(5 000)	(3 450 927)
Other Financing Sources (Uses):				
Proceeds of General Obligation Bonds	310 962 305	100 000 000	-	1 500 000
Operating Transfers In	649 000	-	-	-
Accounts Payable Balances Reverted	-	-	-	-
Operating Transfers Out	(1 634 389)	(1 263 541)	-	-
Adjustments & Reserves In (Out)	276 497 398	(25 099 301)	(4 020)	(1 854 687)
Total Other Financing Sources (Uses)	586 474 314	73 637 158	(4 020)	(354 687)
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses	318 573 374	(34 861 349)	(9 020)	(3 805 614)
Fund Balance Beginning July 1	993 874 655	213 599 440	14 566	48 644 592
Fund Balance Ending June 30	$1 312 448 029	$ 178 738 091	$ 5 546	$44 838 978

See accompanying notes to financial statements.

STATEMENT C-2

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

CAPITAL AND OTHER PROJECT FUNDS

Fiscal Year Ended June 30, 1983

Metropolitan Sewerage Capital Projects	Metropolitan Water Capital Projects	State Recreational Areas Capital Projects	Government Land Bank Capital Projects	Federal Capital Improvement Fund
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
74 800	-	-	-	550 000
-	-	-	-	-
9 520	-	-	2 469	-
84 320	-	-	2 469	550 000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	442 345
-	-	-	-	-
3 581 248	6 607 966	11 468 237	-	901 507
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3 581 248	6 607 966	11 468 237	-	1 343 852
(3 496 928)	(6 607 966)	(11 468 237)	2 469	(793 852)
8 000 000	7 000 000	7 900 000	625 000	-
-	-	-	-	-
-	-	-	-	-
-	(10 794)	-	(627 469)	(550 000)
(8 000 389)	(6 654 370)	5 304 419	-	-
(389)	334 836	13 204 419	(2 469)	(550 000)
(3 497 317)	(6 273 130)	1 736 182	-	(1 343 852)
83 360 356	75 359 666	29 963 921	-	1 720 679
$79 863 039	$69 086 536	$ 31 700 103	$ -	$ 376 827

STATEMENT C-2

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

CAPITAL AND OTHER PROJECT FUNDS

Fiscal Year Ended June 30, 1983

	Federal Highway Construction Fund	General Obligation Federally Assisted Housing	Total 1983	Total 1982
Revenues:				
Taxes	$ -	$ -	$ -	$ -
Assessments Revenues	-	-	-	-
Federal Grants and Receipts	122 532 124	-	123 452 850	199 464 644
Departmental	-	-	700 813	518 720
Miscellaneous	-	125 681	137 670	460
Total Revenues	122 532 124	125 681	124 291 333	199 983 824
Expenditures:				
Legislature	-	-	-	908
Inspector General	-	-	-	-
Judiciary	-	-	181 490	36 359
Executive	-	-	-	78 310
Secretary of the Commonwealth	-	-	2 428 018	585 416
Treasurer & Receiver General	-	-	-	-
Auditor of the Commonwealth	-	-	-	-
Attorney General	-	-	2 702	2 269
Ethics Commission	-	-	-	-
Administration & Finance	-	-	94 138 169	45 397 115
Human Services	-	-	38 525 511	53 500 232
Education	-	-	11 415 199	11 114 248
Environmental Affairs	-	-	94 834 128	91 041 522
Transportation & Construction	163 638 979	-	267 930 252	235 606 831
Public Safety	-	-	1 525 793	566 692
Consumer Affairs	-	-	-	-
Manpower Affairs	-	-	-	-
Elder Affairs	-	-	-	-
Communities & Development	-	23 024 989	77 721 473	76 901 429
Energy Resources	-	-	1 814 649	3 418 806
Total Expenditures	163 638 979	23 024 989	590 517 384	518 250 137
Excess (Deficiency) of Revenue Over Expenditures	(41 106 855)	(22 899 308)	(466 226 051)	(318 266 313)
Other Financing Sources (Uses):				
Proceeds of General Obligation Bonds	-	26 552 617	462 539 922	307 455 271
Operating Transfers In	-	-	649 000	65 515 188
Accounts Payable Balances Reverted	-	-	-	21 053
Operating Transfers Out	-	-	(4 086 193)	(67 139 262)
Adjustments & Reserves In (Out)	(128 707 000)	23 447 383	134 929 433	(9 450 275)
Total Other Financing Sources (Uses)	(128 707 000)	50 000 000	594 032 162	296 401 975
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses	(169 813 855)	27 100 692	127 806 111	(21 864 338)
Fund Balance Beginning July 1	516 050 876	-	1 962 588 751	1 984 453 089
Fund Balance Ending June 30	$ 346 237 021	$ 27 100 692	$2 090 394 862	$1 962 588 751

See accompanying notes to financial statements.

INTERNAL SERVICE FUND

STATEMENT D-1

COMMONWEALTH OF MASSACHUSETTS

PURCHASING AGENTS SUPPLY FUND

COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended June 30, 1983 and 1982

	1983	1982
Sources of Working Capital:		
Operations:		
Net Income	$ 62 758	$(37 854)
Increase in Authorized Working Capital	550 000	550 000
Total Sources of Working Capital	612 758	512 146
Uses of Working Capital:		
Decrease in Authorized Working Capital	550 000	550 000
Net Increase (Decrease) in Working Capital	$ 62 758	$(37 854)
Elements of Net Increase (Decrease) in Working Capital:		
Cash and Cash Equivalents	$ 62 758	$(37 854)

See accompanying notes to financial statements.

FIDUCIARY FUNDS

The Trust and Agency Funds account for assets held by a governmental unit in a trustee (long-term) capacity or as an agent (short-term) capacity for individuals, private organizations, other governmental and/or other funds.

STATEMENT E-1

COMMONWEALTH OF MASSACHUSETTS

COMBINING BALANCE SHEET - NON-EXPENDABLE TRUST, PENSION TRUST, AGENCY AND OTHER FUNDS

Fiscal Year Ended June 30, 1983

	Agency Funds	Suspense Funds	Insurance Deposit Fund	Special Deposit Fund
Assets				
Cash & Cash Equivalent	$19 019 301	$34 192 112	$ 19 937	$ 20 070
Investments, At Cost	325 999	-	-	-
Securities on Deposit	-	-	378 386 507	17 258 455
Receivables (Net of Uncollectibles)				
Due from Cities & Towns	-	-	-	-
Total Assets	$19 345 300	$34 192 112	$378 406 444	$17 278 525
Liabilities & Fund Equity				
Liabilities:				
Notes Payable	$ -	$ -	$ -	$ -
Accounts Payable	19 345 300	-	-	-
Liabilities Due Depositors	-	-	378 406 444	17 278 525
Total Liabilities & Fund Equity	19 345 300	-	378 406 444	17 278 525
Fund Balances	-	34 192 112	-	-
Total Liabilities & Fund Equity	$19 345 300	$34 192 112	$378 406 444	$17 278 525

a. See Note 9, Change in Accounting Procedures

b. See Note 11, Reclassification of Accounts to Expendable Trust

See accompanying notes to financial statements.

STATEMENT E-1

COMMONWEALTH OF MASSACHUSETTS

COMBINING BALANCE SHEET - NON-EXPENDABLE TRUST, PENSION TRUST, AGENCY AND OTHER FUNDS

Fiscal Year Ended June 30, 1983

Teachers Annuities	Teachers Ret. Military Accumulation	Unemployment Compensation Fund	Metro. District Trust Funds
$ 37 104 125	$1 043 575	$ 28 320	$1 701 607
1 189 393 042	-	403 828 084	-
-	-	-	-
-	-	-	-
$1 226 497 167	1 043 575	$403 856 404	$1 701 607
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
1 226 497 167	1 043 575	403 856 404	1 701 607
$1 226 497 167	$1 043 575	$403 856 404	$1 701 607

STATEMENT E-1

COMMONWEALTH OF MASSACHUSETTS

COMBINING BALANCE SHEET - NON-EXPENDABLE TRUST, PENSION TRUST, AGENCY AND OTHER FUNDS

Fiscal Year Ended June 30, 1983

	Non-Expendable Trust Funds	Pension Reserve Funds	State Employees Annuities	State Employees Ret. Military Accumulation
Assets				
Cash & Cash Equivalent	$4 440 142	$ 2 638 922	$ 12 571 679	$11 395
Investments, At Cost	1 394 775	210 108 274	1 002 546 234	-
Securities on Deposit	-	-	-	-
Receivables (Net of Uncollectibles)				
Due from Cities & Towns	-	-	-	-
Total Assets	$5 834 917	$212 747 196	$1 015 117 913	$11 395
Liabilities & Fund Equity				
Liabilities:				
Notes Payable	$ -	$ -	$ -	$ -
Accounts Payable	-	-	-	-
Liabilities Due Depositors	-	-	-	-
Total Liabilities & Fund Equity	-	-	-	-
Fund Balances	5 834 917	212 747 196	1 015 117 913	11 395
Total Liabilities & Fund Equity	$5 834 917	$212 747 196	$1 015 117 913	$11 395

See accompanying notes to financial statements.

STATEMENT E-1

COMMONWEALTH OF MASSACHUSETTS

COMBINING BALANCE SHEET - NON-EXPENDABLE TRUST, PENSION TRUST, AGENCY AND OTHER FUNDS

Fiscal Year Ended June 30, 1983

Housing Authority Bonds Sinking Fund	Authorities Deficiency Fund	Totals 1983	Totals 1982	
$5 272 125	$ 619 665	$ 118 682 975	$ 20 451 522	
-	-	2 807 596 408	2 716 769 209	
-	-	395 644 962	361 844 501	
-	90 000 000	90 000 000	90 000 000	
$5 272 125	$90 619 665	$3 411 924 345	$3 189 065 232	(a)(b)
$ -	$90 000 000	$ 90 000 000	$ 90 000 000	
-	-	19 345 300	13 367 878	
-	-	395 684 969	361 894 427	
-	90 000 000	505 030 269	465 262 305	
5 272 125	619 665	2 906 894 076	2 723 802 927	
$5 272 125	$90 619 665	$3 411 924 345	$3 189 065 232	(a)(b)

STATEMENT E-2

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NON-EXPENDABLE TRUST, PENSION TRUSTS AND OTHER FUNDS

Fiscal Year Ended June 30, 1983

	Non-Expendable Trust Funds	Pension Reserve Funds	State Employees Annuities	State Employees Ret. Military Accumulation	Teachers Annuities	Teachers Ret. Military Accumulation
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Federal Grants and Receipts	-	-	-	-	-	-
Miscellaneous	-	30 637 210	210 410 477	3 132	184 629 598	94 110
Total Revenues	-	30 637 210	210 410 477	3 132	184 629 598	94 110
Expenditures:						
Education	-	-	-	-	59 108 389	7 081
Manpower Affairs	-	-	-	-	-	-
Other Governmental Charges	-	95 793	46 651 385	-	-	-
Total Expenditures	-	95 793	46 651 385	-	59 108 389	7 081
Excess (Deficiency) of Revenue Over Expenditures	-	30 541 417	163 759 092	3 132	125 521 209	87 029
Other Financing Sources (Uses):						
Adjustments and Reserves In (Out)	(1 895)	-	-	-	-	-
Transfer to General Fund	-	-	(125 962 000)	-	-	-
Total Other Financing Sources (Uses)	(1 895)	-	(125 962 000)	-	-	-
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses	(1 895)	30 541 417	37 797 092	3 132	125 521 209	87 029
Fund Balance Beginning July 1	5 836 812	182 205 779	977 320 821	8 263	1 100 975 958	956 546
Fund Balance Ending June 30	$5 834 917	$212 747 196	$1 015 117 913	$11 395	$1 226 497 167	$1 043 575

See accompanying notes to financial statements.

STATEMENT E-2

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NON-EXPENDABLE TRUST, PENSION TRUSTS AND OTHER FUNDS

Fiscal Year Ended June 30, 1983

Unemployment Compensation Fund	Metropolitan District Trust Funds	Suspense Funds	Housing Authority Bonds Sinking Fund	Authorities Deficiency Fund	Federal Insurance Contribution	Totals 1983	Totals 1982
$495 285 283	$ -	$ -	$ -	$ -	$ -	$ 495 285 283	$ 519 521 442
-	-	-	-	-	-	-	200 000
114 222 170	152 113	10 158 181	495 251	219 083 948	126 254	770 012 444	688 335 258
609 507 453	152 113	10 158 181	495 251	219 083 948	126 254	1 265 297 727	1 208 056 700
-	-	-	-	-	-	59 115 470	49 566 064
636 904 226	-	-	-	-	-	636 904 226	482 019 837
-	17 568	2 328 055	114 455	210 888 777	126 254	260 222 287	228 421 867
636 904 226	17 568	2 328 055	114 455	210 888 777	126 254	956 241 983	760 007 768
(27 396 773)	134 545	7 830 126	380 796	8 195 171	-	309 055 744	448 048 932
-	-	(22 021)	-	22 021	-	(1 895)	(80 483 944)
-	-	-	-	-	-	(125 962 000)	-
-	-	(22 021)	-	22 021	-	(125 963 895)	(80 483 944)
(27 396 773)	134 545	7 808 105	380 796	8 217 192	-	183 091 849	367 564 988
431 253 177	1 567 062	26 384 007	4 891 329	(7 597 527)	-	2 723 802 227	2 356 237 239
$403 856 404	$1 701 607	$34 192 112	$5 272 125	$ 619 665	$ -	$2 906 894 076	$2 723 802 227

STATEMENT E-3

COMMONWEALTH OF MASSACHUSETTS

PENSION TRUST AND NON-EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended June 30, 1983 With Comparative Totals for Year Ended June 30, 1982

	PENSION TRUST FUNDS				
	Pension Reserve	State Employee Annuity	State Employee Military Accumulation	Teachers Annuities	Teachers Military Accumulation
Sources of Working Capital:					
Operations: Net Income	$ 30 541 417	$ 36 931 246	$ 3 132	$ 126 387 054	$ 87 028
Investments Sold	118 394 807	1 381 113 102	-	1 295 422 612	70 000
Total Sources of Working Capital	148 936 224	1 418 044 348	3 132	1 421 809 666	157 028
Uses of Working Capital:					
Investments Purchased	156 144 091	1 447 210 293	-	1 428 102 015	152 000
Net Increase (Decrease) in Working Capital	$ (7 207 867)	$ (29 165 945)	$ 3 132	$ (6 292 349)	$ 5 028
Elements of Net Increase (Decrease) In Working Capital					
Cash & Cash Equivalents	$ (7 207 867)	$ (29 165 945)	$ 3 132	$ (6 292 349)	$ 5 028

See accompanying notes to financial statements.

STATEMENT E-3

COMMONWEALTH OF MASSACHUSETTS

PENSION TRUST AND NON-EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended June 30, 1983 With Comparative Totals for Year Ended June 30, 1982

PENSION TRUST FUNDS		NON-EXPENDABLE TRUST FUND			
Totals				Totals	
1983	1982	Non-Expendable Trust	Metropolitan District Trust	1983	1982
$ 193 949 877	$ 285 305 813	$ (1 895)	$134 545	$ 132 650	$ 103 130
2 795 000 521	2 240 519 398	6 996 800	35 000	7 031 800	10 046 560
2 988 950 398	2 525 825 211	6 994 905	169 545	7 164 450	10 149 690
3 031 608 399	2 536 598 331	10 370 899	179 000	10 549 899	6 689 200
$ (42 658 001)	$ (10 773 120)	$(3 375 994)	$ (9 455)	$(3 385 449)	$ 3 460 490
$ (42 658 001)	$ (10 773 120)	$(3 375 994)	$ (9 455)	$(3 385 449)	$ 3 460 490

DEBT SERVICE

SECTION

SCHEDULE I

COMMONWEALTH OF MASSACHUSETTS

STATE DEBT

ANALYSIS OF ACTIVITY

State Debt, July 1, 1982:		
Long Term Debt	$2 920 485 964	
Temporary Notes	90 000 000	$3 010 485 964
Increased by Issue of-		
Serial Bonds:		
General Obligation Public Housing Bonds, Act of 1976	26 000 000	
Public Housing - Modernization & Renovation	35 000 000	
Public Housing - Clearance & Disposition	2 000 000	
General Obligation - Federally Assisted Public Housing	26 552 617	
Capital Outlay Loan, Act of 1974	6 300 000	
Capital Outlay Loan, Act of 1976	8 200 000	
Capital Outlay Loan, Act of 1977	6 300 000	
Capital Outlay Loan, Act of 1979	9 999 961	
Special Capital Outlay, Act of 1979	1 100 000	
Capital Outlay Loan - Energy, Act of 1979	2 700 000	
Capital Outlay Loan - Consent Degree, Act of 1980	25 000 000	
Water Pollution Control, Act of 1970	72 100 000	
Shore Protection and River and Harbor, Act of 1973	600 000	
Metropolitan Flood Control, Act of 1978	1 600 000	
Drinking Water Facility, Cat of 1978	6 101 287	
Alternative Energy Development Bonds, Act of 1979	1 200 000	
Civic & Convention Center, Act of 1980	77 961 057	
Parking Facilities Reimbursement, Act of 1980	5 000 000	
City of Lynn Disaster Relief, Act of 1981	1 000 000	
Rail Transportation, Act of 1981	10 000 000	
Open Space Preservation, Act of 1981	3 000 000	
Gloucester Head of Harbor Development, Act of 1981	2 000 000	
Community Development Action Grant, Act of 1981	7 800 000	
Highway Improvement, Act of 1977	10 000 000	
Highway Improvement, Act of 1979	11 000 000	
Highway Improvement, Act of 1981	79 000 000	
Government Land Bank, Act of 1975	625 000	
State Recreation Areas, Act of 1978	5 600 000	
State Recreation Areas, Act of 1979	1 000 000	
State Recreation Areas, Act of 1980	1 300 000	
Metropolitan Parks District Loan, Act of 1976	500 000	
Metropolitan Parks District Loan, Act of 1978	1 000 000	
Metropolitan Sewerage District Loan, Act of 1972 & 1976	8 000 000	
Metropolitan Water District Additional, Act of 1967	1 000 000	
Metropolitan Water District Additional, Act of 1978	2 000 000	
Metropolitan Water District, Act of 1976	1 000 000	
Metropolitan Water District, Act of 1979	2 000 000	
Metropolitan Water District, Act of 1980	1 000 000	462 539 922
Temporary Notes:		
Capital Project Notes	150 000 000	
Massachusetts Bay Transportation Authority	90 000 000	240 000 000
		3 713 025 886
Decreased by Redemption of-		
Serial Bonds	201 416 380	
Temporary Notes	90 000 000	291 416 380
State Debt, June 30, 1983:		
Long Term Debt	3 181 609 506	
Temporary Notes	240 000 000	$3 421 609 506

See accompanying notes to financial statements.

SCHEDULE II

COMMONWEALTH OF MASSACHUSETTS

STATE DEBT

UNISSUED BONDS AND NOTES AS OF JUNE 30, 1983

The bond and notes authorized which have not been issued as of June 30, 1983 are as follows:

GENERAL FUND LOANS:			
Capital Outlay, Act of 1968	$ 599 656	a	
Capital Outlay, Act of 1971	7 562 408	b	
Capital Outlay, Act of 1973	3 723 610	c	
Capital Outlay, Act of 1974	17 129 904	d	
Capital Outlay, Act of 1976	9 826 720	e	
Capital Outlay, Act of 1977	28 423 152	f	
Capital Outlay, Act of 1978	96 205 836	g	
Capital Outlay, Act of 1979	107 601 809		
Capital Outlay, Act of 1979	1 900 000		
Capital Outlay, Act of 1980	131 087 439		
Capital Outlay, Consent Decree, Act of 1980	2 675 026		
Capital Outlay, Correctional, Act of 1982	65 891 500		
Capital Outlay, County Correctional, Act of 1982	50 000 000		
Special Capital Outlay, Act of 1964	4 204		
Special Capital Outlay, Act of 1965	7 375	h	
Airport Capital Outlay, Act of 1973	205 000		
Airport Capital Outlay, Act of 1979	1 050 000		
Airport Capital Outlay, Act of 1981	1 100 000		
Capital Outlay Energy, Act of 1979	1 800 000		
Alternate Energy Development, Act of 1979	3 390 000		
Energy Conservation, Act of 1979	4 300 000		
Public Housing-Modernization and Renovation	50 004 523		
Public Housing-Clearance & Disposition	10 500 000		
General Obligation Public Housing, Act of 1976	88 706 956		
Neighborhood Housing, Act of 1980	1 500 000		
Parking Facility, Act of 1980	33 600 000	i	
State Government Center, Act of 1971	85 200	j	
Civic and Convention Center, Act of 1980	22 038 943	k	
State Armory, Act of 1982	6 590 000		
State Office Building, Act of 1982	3 000 000		
Water Pollution Control, Act of 1966	28 300 000		
Water Pollution Control, Act of 1970	53 664 713		
Water Pollution Control, Act of 1982	333 250 000		
Shore Protection and River and Harbor, Act of 1968	135 000		
Shore Protection and River and Harbor, Act of 1970	1 000 000		
Shore Protection and River and Harbor, Act of 1973	970 000		
Disaster Relief, Act of 1972	1 184 033		
Disaster Relief, Act of 1981	250 000		
Metropolitan Flood Control, Act of 1972	197 680		
Metropolitan Flood Control, Act of 1978	3 400 000		
New Braintree Disaster Relief, Act of 1982	275 000		
Salem Disaster Relief, Act of 1982	400 000		
SuAsCo Watershed Project, Act of 1960 - Temporary Notes	3 168		
Quaboag River Watershed Project, Act of 1962	47 577		
Quaboag River Watershed Improvement Project, Act of 1968	120 692		
Westfield River West Branch Watershed Improvement Project, Act of 1968	57 859		
Washington Mountain Brook Watershed Improvement Project, Act of 1968	46 012		
Gloucester State Pier, Act of 1981	5 000 000		
Open Space Preservation, Act of 1981	7 000 000		
Open Space Preservation, Act of 1982	28 625 000	m	
Water Resources Impoundment Site, Act of 1970	4 750 000		
Drinking Water Facility, Act of 1978	74 898 713		
Water Supply System Rehabilitation, Act of 1979	10 000 000		
Groundwater Survey, Act of 1979	2 500 000		
Solid Waste Disposal, Act of 1969	10 000 000		
Oil and Hazardous Material, Act of 1983	25 000 000		
Massachusetts Correctional Institution - Bridgewater, Act of 1967	20 792		
Community Development Action Grant, Act of 1981	9 700 000		
Rail Transportation, Act of 1977	18 000 000	#	
Rail Transportation, Act of 1981	30 000 000	#	
Intercity Bus Capital Assistance, Act of 1981	5 000 000	#	$1 404 305 501
HIGHWAY FUND:			
Highway Improvement, Act of 1972	10 000 000		
Highway Improvement, Act of 1975	500 000		
Highway Improvement, Act of 1979, C. 513	400 698	l	
Highway Improvement, Act of 1979, C. 480	83 600 000	#	
Highway Improvement, Act of 1980	633 000		
Highway Improvement, Act of 1981	125 200 000		
Highway and Bridge Improvement, Act of 1982	75 000 000		
Highway Equipment, Act of 1979	3 000 000		
Accelerated Highway Construction	13 340 003		311 673 701
METROPOLITAN PARKS FUND LOANS:			
Metropolitan District Commission Recreation, Act of 1970	341 064	n	
Metropolitan District Commission Athletic Plant, Act of 1970	778 930		

SCHEDULE II

COMMONWEALTH OF MASSACHUSETTS

STATE DEBT

UNISSUED BONDS AND NOTES AS OF JUNE 30, 1983

The bond and notes authorized which have not been issued as of June 30, 1983 are as follows:

METROPOLITAN PARKS FUND LOANS: (Continued)		
Metropolitan Recreational and Environmental, Act of 1972	$ 328 500	
Metropolitan Parks District, Act of 1974	6 400 882 p	
Metropolitan Parks District, Act of 1976	1 306 919 q	
Metropolitan Parks District, Act of 1978	1 475 000	
Metropolitan Parks District, Act of 1978	11 321 000 r #	
Metropolitan Parks District, Act of 1979	3 625 000	
Metropolitan Parks District, Act of 1980	20 026 000	
Charles River Flood Control, Act of 1961	3 615	
Charles River Water Quality, Act of 1972	3 606 834	
Revere and Nantasket Beach Reservation, Act of 1967	1 590 000	
Tenean Beach, Act of 1967	19 205	
Sawmill Brook Valley and Brook Farm Conservation, Act of 1973	10 000	$ 50 782 949
METROPOLITAN SEWERAGE FUND LOANS:		
Metropolitan Sewerage, Act of 1970	3 250 000	
Metropolitan Sewerage, Act of 1972	59 254 000	
Metropolitan Sewerage Relief, Act of 1973	428 766	
Metropolitan Sewerage District, Act of 1974	3 465 798 s	66 398 564
METROPOLITAN WATER FUND LOANS:		
Metropolitan Water District Additional, Act of 1967	2 963 340 t	
Metropolitan Water District Additional, Act of 1970	16 697 581	
Metropolitan Water District Additional, Act of 1971	185 000	
Metropolitan Water District Additional, Act of 1979	336 801 v	
Metropolitan Water District Additional, Act of 1982	9 000 000 u	
Metropolitan Water District, Act of 1976	2 410 000	
Metropolitan Water District, Act of 1978	950 000	
Metropolitan Water District, Act of 1979	10 500 000	
Metropolitan Water District, Act of 1980	6 050 000	
Clinton Wastewater Treatment, Act of 1980	19 000 000	68 092 722
STATE RECREATION AREAS FUND LOANS:		
Outdoor Recreation Capital Outlay, Act of 1964	3 983	
Outdoor Recreation Capital Outlay, Act of 1970	936 151	
Outdoor Recreation Capital Outlay, Act of 1972	750 306 w	
State Recreation Areas, Act of 1974	3 300 000	
State Recreation Areas, Act of 1976	2 895 000	
State Recreation Areas, Act of 1978, C. 513, §.12	3 346 905	
State Recreation Areas, Act of 1978, C. 920, §.12	425 000	
State Recreation Areas, Act of 1979	2 200 000	
State Recreation Areas, Act of 1980	2 170 000	
State Recreation Areas, Act of 1981	2 000 000	
State Recreation Areas, Act of 1982	16 500 000 y	
Boston Harbor Islands Acquisition, Act of 1970	134 787	
Department of Natural Resources Recreational Facilities, Act of 1969	68 596	34 730 728
INLAND FISHERIES AND GAME FUND LOANS:		
Fisheries and Game Capital Outlay, Act of 1972		68 z
GOVERNMENT LAND BANK		
Serial Bonds		17 750 000 #
FEDERALLY ASSISTED HOUSING BOND FUND		
Serial Bonds		23 447 383 aa
TOTAL		$1 977 181 616

Reduction of Authorizations

a	$ 7 756	p	$ 159 174		
b	1 634 535	q	7 899		
c	123 404	r	260 000		
d	51 462	s	260 000		
e	3 560 231	t	389		
f	1 001 848	v	8 663 199		
g	914 164	w	61 986		
h	2 950	x	1 233 595		
j	19 479	z	4 020		

Increased Authorizations

i	$12 500 000	u	$ 9 000 000
k	70 000 000	y	16 500 000
m	28 625 000	aa	50 000 000
n	72 386		

\# Includes Bonds Authorized-Not Appropriated

Rail Transportation, Act of 1977	$18 000 000
Rail Transportation, Act of 1981	30 000 000
Intercity Bus, Act of 1981	5 000 000
Highway Improvement, Act of 1979, C. 480	100 000
Metropolitan Parks District, Act of 1978	4 750 000
State Recreation Area, Act of 1980	110 000
Government Land Bank	17 750 000

See accompanying notes to financial statements.

SCHEDULE III

COMMONWEALTH OF MASSACHUSETTS

PROJECTED DEBT SERVICE REQUIREMENTS AS OF JUNE 30, 1983

(by Fund, by Year)

Fiscal Year	GENERAL FUND				HIGHWAY FUND			
	Total	Principal	Discount	Interest	Total	Principal	Discount	Interest
1984	$ 288 324 876	$ 141 926 674	$ 1 304 407	$ 145 093 795	$ 99 841 614	$ 51 546 345	$ 357 314	$ 47 937 955
1985	277 828 893	140 145 645	1 285 230	136 398 018	94 518 812	49 653 410	353 094	44 512 308
1986	267 230 761	137 767 964	1 376 027	128 086 770	89 158 052	47 420 976	378 040	41 359 036
1987	278 278 586	149 734 949	1 478 475	127 065 163	85 590 109	46 970 273	406 187	38 213 649
1988	244 002 021	132 985 265	1 596 304	109 420 452	80 548 540	45 062 007	438 582	35 047 951
1989	235 231 137	132 894 037	1 727 040	100 610 060	77 910 376	45 521 335	475 686	31 913 355
1990	227 389 187	133 716 671	1 874 331	91 798 184	71 809 125	42 487 911	516 335	28 804 879
1991	218 694 417	133 964 323	2 038 434	82 691 660	69 307 034	42 996 327	561 655	25 749 052
1992	208 049 879	132 376 784	2 220 644	73 452 451	61 316 329	37 972 148	613 483	22 730 699
1993	191 706 325	125 019 536	2 424 750	64 262 039	59 177 502	38 695 542	671 260	19 810 700
1994	178 548 336	120 640 532	2 757 360	55 150 444	56 956 019	39 405 196	755 493	16 795 330
1995	169 594 883	120 792 301	2 967 923	45 834 657	54 725 046	40 233 [illegible]	821 796	13 669 691
1996	143 043 246	103 274 229	3 229 602	36 539 416	49 041 193	37 695 5[illegible]	885 055	10 460 545
1997	137 498 574	101 127 660	8 245 297	28 125 617	41 038 002	31 410 374	2 250 341	7 377 287
1998	124 474 065	93 436 109	11 079 117	19 958 839	36 467 935	28 646 341	3 058 888	4 762 706
1999	115 586 703	79 066 422	23 740 903	12 779 377	30 816 700	21 845 723	6 303 639	2 667 338
2000	110 126 879	74 603 559	27 992 468	7 530 852	21 040 812	11 478 416	8 450 313	1 112 082
2001	102 304 148	67 288 490	31 957 636	3 058 023	19 949 389	8 420 689	11 066 750	461 950
2002	54 785 475	22 088 979	32 232 106	464 390	17 973 310	6 503 226	11 344 834	125 250
2003	47 379 545	14 790 707	32 511 318	77 520	15 477 556	3 860 662	11 616 894	-
2004								
2005								
2006								
2007								
2008								
2009								
2010								
2011								
2012								
2013								
2014								
2015								
2016								
2017								
2018								
2019								
2020								
2021								
2022								
2023								
2024								
2025								
	$3 620 077 935	$2 157 640 837	$194 039 371	$1 268 397 727	$1 132 663 455	$677 826 053	$61 325 639	$393 511 763

See accompanying notes to financial statements.

SCHEDULE III

COMMONWEALTH OF MASSACHUSETTS

PROJECTED DEBT SERVICE REQUIREMENTS AS OF JUNE 30, 1983

(by Fund, by Year)

Fiscal Year	METROPOLITAN DISTRICT FUND				OTHER FUND			
	Total	Principal	Discount	Interest	Total	Principal	Discount	Interest
1984	$ 32 850 672	$ 18 008 256	$ 78 218	$ 14 764 198	$ 10 572 409	$ 4 788 878	$ 14 131	$ 5 769 399
1985	31 689 997	17 761 620	75 936	13 852 441	9 812 824	4 342 307	14 532	5 455 984
1986	30 287 331	17 326 855	81 274	12 879 203	8 851 757	3 663 992	15 554	5 172 210
1987	28 983 330	16 897 573	87 292	11 998 464	8 363 339	3 432 975	16 709	4 913 658
1988	27 403 710	16 209 941	94 212	11 098 556	7 485 165	2 789 653	18 036	4 677 476
1989	25 154 038	14 825 638	102 200	10 226 200	7 380 550	2 890 279	19 786	4 470 488
1990	23 902 192	14 398 310	110 863	9 393 020	7 254 903	2 978 111	21 468	4 255 324
1991	22 279 008	13 576 831	120 500	8 581 677	7 122 947	3 071 586	23 346	4 028 015
1992	21 402 446	13 483 657	131 267	7 787 522	6 950 038	3 136 570	25 447	3 788 021
1993	20 346 567	13 202 248	143 346	7 000 973	6 917 008	3 353 395	27 922	3 535 691
1994	19 403 564	13 028 315	160 018	6 215 231	6 774 897	3 484 239	35 848	3 254 809
1995	18 492 787	12 896 576	172 363	5 423 848	6 629 146	3 636 237	36 242	2 956 666
1996	16 039 742	11 167 569	191 593	4 680 580	6 493 847	3 816 308	39 053	2 638 486
1997	15 222 632	11 038 924	261 746	3 921 963	6 368 671	3 795 982	258 676	2 314 013
1998	13 442 496	9 909 965	309 233	3 223 298	6 090 255	3 725 323	374 025	1 990 908
1999	12 621 999	8 950 982	1 082 038	2 588 980	5 614 419	3 012 035	936 258	1 666 126
2000	10 454 968	7 231 106	1 138 475	2 085 387	5 151 156	2 677 272	1 056 390	1 417 494
2001	9 209 399	6 312 863	1 181 685	1 714 851	4 503 380	2 177 740	1 122 146	1 203 494
2002	8 820 167	6 169 555	1 224 657	1 425 955	4 311 831	2 152 334	1 142 310	1 017 187
2003	6 633 361	4 132 717	1 294 022	1 206 621	4 114 779	2 126 286	1 151 394	837 100
2004	3 840 492	2 769 000	-	1 071 492	2 616 800	1 319 254	635 747	661 800
2005	3 570 082	2 619 000	-	951 082	2 619 500	1 400 231	674 769	544 500
2006	3 087 570	2 250 000	-	837 570	2 620 000	1 484 582	715 418	420 000
2007	2 805 142	2 057 000	-	748 142	2 618 000	1 572 307	757 693	288 000
2008	2 623 195	1 962 000	-	661 195	2 618 200	1 666 781	803 219	148 200
2009	2 516 413	1 938 000	-	578 413	2 619 382	253 825	2 365 557	-
2010	2 379 271	1 884 000	-	495 271	2 619 068	231 963	2 387 105	-
2011	1 918 345	1 500 000	-	418 345	2 619 318	212 025	2 407 293	-
2012	1 650 425	1 300 000	-	350 425	2 618 767	193 738	2 425 030	-
2013	1 339 830	1 045 000	-	294 830	2 619 212	177 100	2 442 112	-
2014	1 275 570	1 025 000	-	250 570	2 618 766	161 838	2 456 929	-
2015	1 211 590	1 005 000	-	206 590	2 619 468	147 950	2 471 518	-
2016	959 550	795 000	-	164 550	2 618 319	135 163	2 483 156	-
2017	718 673	590 000	-	128 673	2 617 086	123 475	2 493 611	-
2018	690 133	590 000	-	100 133	2 617 923	112 883	2 505 035	-
2019	656 592	585 000	-	71 592	2 616 637	103 125	2 513 513	-
2020	628 338	585 000	-	43 338	2 618 668	94 325	2 524 343	-
2021	373 107	355 000	-	18 107	2 618 760	86 213	2 532 547	-
2022	24 560	20 000	-	4 560	2 618 495	78 788	2 539 708	-
2023	23 420	20 000	-	3 420	2 620 000	72 050	2 547 950	-
2024	22 280	20 000	-	2 280				
2025	21 140	20 000	-	1 140				
	$426 975 124	$271 463 500	$8 040 938	$147 470 686	$189 135 690	$74 679 118	$47 031 526	$67 425 048

SCHEDULE IV

COMMONWEALTH OF MASSACHUSETTS

DEBT SERVICE REQUIREMENTS AS OF JUNE 30, 1983 TO MATURITY

	Latest Maturity (a)	Principal	Interest	Discount	Total
GENERAL FUND LOANS					
Capital Outlay, Act of 1958	1984	$ 155 000	$ 2 655	$ -	$ 157 655
Capital Outlay, Act of 1959	1985	380 000	16 000	-	396 000
Capital Outlay, Act of 1960	1986	1 255 000	50 000	-	1 305 000
Capital Outlay, Act of 1961	1987	3 300 000	191 675	-	3 491 675
Capital Outlay, Act of 1962	1988	2 730 000	139 678	-	2 869 678
Capital Outlay, Act of 1963	1989	7 710 000	658 350	-	8 368 350
Capital Outlay, Act of 1964	1990	14 455 000	2 025 975	-	16 480 975
Capital Outlay, Act of 1965	1991	17 440 000	3 227 280	-	20 667 280
Capital Outlay, Act of 1966	1992	22 550 000	4 852 625	-	27 402 625
Capital Outlay, Act of 1967	1992	32 900 000	7 638 600	-	40 538 600
Capital Outlay, Act of 1968	1994	43 970 000	10 576 352	-	54 546 353
Capital Outlay, Act of 1969	1995	55 500 000	16 116 500	-	71 616 500
Capital Outlay, Act of 1970	1995	158 375 000	48 602 325	-	206 977 325
Capital Outlay, Act of 1971	1997	92 530 000	37 645 510	-	130 175 510
Capital Outlay, Act of 1973	1997	21 000 000	9 408 000	-	30 408 000
Capital Outlay, Act of 1974	2001	71 310 000	39 267 334	5 666 223	116 243 557
Capital Outlay, Act of 1976	2001	42 245 000	30 927 769	3 989 214	77 161 983
Capital Outlay, Act of 1977	2001	29 380 000	26 683 397	4 446 449	60 509 846
Capital Outlay, Act of 1978	2001	33 500 000	32 461 360	4 239 720	70 201 080
Capital Outlay, Act of 1979	2001	52 099 156	45 046 251	10 599 301	107 744 708
Capital Outlay, Act of 1979, Special	2001	3 700 000	869 743	23 321	4 593 064
Capital Outlay, Act of 1980	2001	4 380 000	4 070 648	2 826 480	11 277 128
Capital Outlay, Act of 1980, Consent Decree	2001	46 256 680	38 888 546	10 869 561	96 014 787
Capital Outlay Energy, Act of 1979	2003	2 700 000	1 827 053	1 217 033	5 744 086
General Obligation Public Housing, Act of 1976	2001	572 265 000	358 930 628	-	931 195 628
General Obligation Public Housing, Act of 1976 - Term Bonds	2003	215 070 000	180 254 655	25 578 621	420 903 276
Airport Capital Outlay, Act of 1973	1997	1 225 000	536 474	-	1 761 474
State Office Building, Act of 1960	1985	1 820 000	66 985	-	1 886 985
State Office Building, Act of 1966	1985	150 000	24 750	-	174 750
State Government Center, Act of 1960	1985	3 820 000	212 565	-	4 032 565
State Government Center, Act of 1966	1992	405 000	100 238	-	505 238
State Government Center, Act of 1968	1991	1 185 000	235 125	-	1 420 125
State Government Center, Act of 1970	1993	1 000 000	250 000	-	1 250 000
State Government Center, Act of 1971	1997	18 400 000	6 623 769	-	25 023 769
Southeastern Mass. University, Act of 1976	1998	3 450 000	1 500 750	-	4 950 750
University of Mass. Medical School, Act of 1965	1989	510 000	67 320	-	577 320
University of Mass. Medical School, Act of 1967	1997	13 760 000	5 314 085	-	19 074 085
University of Mass. Boston Campus, Act of 1966	1988	425 000	47 200	-	472 200
University of Mass. Boston Campus, Act of 1969	1985	23 550 000	5 715 645	-	29 265 645
Mass. Correctional Institution, - Bridgewater, Act of 1967	1995	550 000	151 250	-	701 250
Castle Island Facilities, Act of 1951	1990	238 000	14 578	-	252 578
East Boston Terminal Facilities, Act of 1952	1990	1 074 000	75 023	-	1 149 023
New Bedford Hurricane Barrier Loan, Act of 1962	1996	2 640 000	475 950	-	3 115 950
Drainage & Flood Control, Act of 1955	1999	3 825 000	997 050	-	4 822 050
Drainage & Flood Control, Act of 1963	1985	1 290 000	94 500	-	1 384 500
Drainage & Flood Control, Act of 1968	1993	750 000	187 500	-	937 500
Drainage & Flood Control, Act of 1969	1993	500 000	132 000	-	632 000
Drainage & Flood Control, Act of 1970	1994	1 100 000	313 500	-	1 413 500
Drainage & Flood Control, Act of 1972	1997	1 210 000	535 680	-	1 745 680
Drainage & Flood Control, Act of 1975	2000	2 015 000	1 234 314	-	3 249 314

City of Chelsea Disaster Relief, Act of 1973	1985	100 000	7 800	-	107 800
City of Lynn Disaster Relief, Act of 1981	1991	1 000 000	362 948	14 495	1 377 442
Disaster Relief, Act of 1972	1996	650 000	337 000	-	987 000
Metropolitan Flood Control, Act of 1978	2003	1 600 000	1 082 698	721 204	3 403 902
Clam River Watershed Improvement Project, Act of 1974	1989	150 000	53 500	-	203 500
Three Rivers Mass. Local Flood Protection, Act of 1963	1990	70 000	13 475	-	83 475
South Bay, Roxbury Canal, Dorchester Brook Improvement, Act of 1962	1988	950 000	67 000	-	1 017 000
SuAsCo Watershed Project Plan, Act of 1970	1985	320 000	21 880	-	341 880
Winthrop Harbor Pollution Elimination & Land Reclamation, Act of 1963	1988	625 000	82 500	-	707 500
Water Pollution Control, Act of 1966	1997	68 200 000	23 708 038	-	91 908 038
Water Pollution Control, Act of 1970	2003	169 746 171	116 127 460	42 450 592	328 324 223
Gloucester Head of Harbor Development, Act of 1981	2003	2 000 000	1 720 450	898 668	4 619 118
Drinking Water Facility, Act of 1978	2003	24 251 287	22 692 432	8 374 443	55 318 162
Water Resources Impoundment Site, Act of 1970	1985	60 000	3 840	-	63 840
Shore Protection & River & Harbor, Act of 1965	1987	670 000	71 025	-	741 025
Shore Protection & River & Harbor, Act of 1968	1995	1 485 000	546 668	-	2 031 668
Shore Protection & River & Harbor, Act of 1970	1995	900 000	333 450	-	1 233 450
Shore Protection & River & Harbor, Act of 1973	1999	3 330 000	1 989 878	58 449	5 378 327
Metropolitan Flood Control, Act of 1972	1997	1 300 000	641 550	-	1 941 550
Massachusetts Bicentennial Development, Act of 1974	1986	750 000	114 000	-	864 000
Community Development Finance Corp. Shares, Act of 1976	1988	5 000 000	855 000	-	5 855 000
Community Development Action Grant, Act of 1981	2003	7 800 000	5 278 152	3 515 872	16 594 024
Public Housing Modernization & Renovation, Act of 1970	2003	101 689 485	69 927 639	23 157 724	194 774 849
Public Housing Clearance & Disposition, Act of 1973	2000	7 310 000	4 632 242	898 668	12 840 910
Civic & Convention Center Reimbursement, Act of 1980	2003	77 961 057	54 774 092	35 125 554	167 860 703
Parking Facilities Reimbursement, Act of 1980	2003	11 080 000	10 163 708	2 250 926	23 494 634
Alternative Energy Development, Act of 1979	2003	1 585 000	1 213 148	540 903	3 339 051
Energy Conservation Bond, Act of 1979	2003	10 215 000	10 637 462	706 620	21 559 082
Agriculture Preservation Restriction, Act of 1977	1991	4 435 000	2 148 431	23 734	6 607 165
Open Space Preservation, Act of 1981	2003	3 000 000	2 030 058	1 352 258	6 382 316
Coastal & Inland Wetlands Capital Outlay, Act of 1971	1986	966 000	97 296	-	1 063 296
Vietnam Conflict, Act of 1973	1986	2 350 000	173 900	-	2 523 900
Rail Transportation, Act of 1975	2000	3 825 000	2 590 650	-	6 415 650
Rail Transportation, Act of 1981	2003	10 000 000	8 602 247	4 493 338	23 095 585
Prisons & Hospitals - Special	Demand	219 000	10 950	-	229 950
Total General Fund Loans		2 157 640 836	1 268 397 727	194 039 371	3 620 077 935
GOVERNMENT LAND BANK LOANS					
Serial Bonds	2003	18 720 000	13 459 173	512 300	32 691 473
GENERAL OBLIGATION FEDERALLY ASSISTED HOUSING LOANS					
Serial Bonds	2023	26 552 617	36 568 369	40 682 253	103 803 239
HIGHWAY FUND LOANS					
Highway Improvement, Act of 1962	1984	1 850 000	46 625	-	1 896 625
Highway Improvement, Act of 1963	1985	5 000 000	226 000	-	5 226 000
Highway Improvement, Act of 1965	1989	30 700 000	4 289 160	-	34 989 160
Highway Improvement, Act of 1967	1991	46 950 000	9 542 918	-	56 492 918
Highway Improvement, Act of 1972	1997	145 610 000	68 616 405	-	214 226 405
Highway Improvement, Act of 1973	1995	10 500 000	4 231 500	-	14 731 500
Highway Improvement, Act of 1974	1999	6 790 000	2 928 188	-	9 718 188
Highway Improvement, Act of 1975	2001	69 750 000	30 624 750	-	100 374 750
Highway Improvement, Act of 1976	2001	715 000	556 725	-	1 271 725
Highway Improvement, Act of 1977	2002	176 591 053	107 814 658	4 493 338	288 899 049
Highway Improvement, Act of 1978	2001	1 000 000	986 780	-	1 986 780
Highway Improvement, Act of 1979, C. 513	2002	995 000	947 006	-	1 942 006
Highway Improvement, Act of 1979, C. 480	2001	83 500 000	82 633 790	22 408 093	188 541 883
Rail Transportation, Act of 1975	2000	12 500 000	7 992 625	-	20 492 625
Transportation Building, Act of 1975	1999	6 375 000	3 409 969	-	9 784 969
Highway & Bridge Improvement, Act of 1982	2003	79 000 000	68 664 656	34 424 208	182 088 874
Total Highway Fund Loans		677 826 053	393 511 765	61 325 639	1 132 663 457

SCHEDULE IV

COMMONWEALTH OF MASSACHUSETTS

DEBT SERVICE REQUIREMENTS AS OF JUNE 30, 1983 TO MATURITY

	Latest Maturity (a)	Principal	Interest	Discount	Total
INLAND FISHERIES AND GAME FUND LOANS					
Land & Water Acquisition & Development, Act of 1968	1991	400 000	82 800	-	482 800
Coastal & Inland Wetlands Capital Outlay, Act of 1971	1987	322 000	32 432	-	354 432
Capital Outlay, Act of 1972	1986	120 000	20 700	-	140 700
Total Inland Fisheries and Game Fund Loans		842 000	135 932	-	977 932
STATE RECREATION AREAS FUND LOANS					
Horseneck Beach Reservation, Act of 1955 - Land	1985	80 000	2 320	-	82 320
Fort Phoenix Beach Improvement, Act of 1962	1997	210 000	55 125	-	265 125
Outdoor Recreation Capital Outlay, Act of 1964	1987	620 000	64 040	-	684 040
Outdoor Recreation Capital Outlay, Act of 1970	1984	850 000	49 800	-	899 800
Outdoor Recreation Capital Outlay, Act of 1972	1987	2 410 000	362 116	-	2 772 116
Boston Harbor Islands Acquisition, Act of 1970	1999	572 500	303 823	-	876 323
Coastal & Inland Wetlands Capital Outlay, Act of 1971	1986	322 000	32 432	-	354 432
State Recreation Areas, Act of 1974	2003	5 900 000	3 442 809	353 310	9 696 119
State Recreation Areas, Act of 1976	2000	1 485 000	1 198 956	227 629	2 911 585
State Recreation Areas, Act of 1978, C. 513	2003	10 055 000	7 988 345	3 937 456	21 980 801
State Recreation Areas, Act of 1978, C. 920	2001	975 000	961 276	283 266	2 219 542
State Recreation Areas, Act of 1979	2001	1 720 000	1 537 665	449 334	3 706 999
State Recreation Areas, Act of 1980	2001	1 535 000	1 104 064	585 979	3 225 043
Department of Natural Resources:					
Recreational Facilities Capital Outlay, Act of 1969	1985	1 130 000	114 400	-	1 244 400
Recreational Facilities Capital Outlay, Act of 1971	1985	700 000	44 400	-	744 400
Total State Recreation Areas Fund Loans		28 564 500	17 261 571	5 836 974	51 663 045
METROPOLITAN PARKS DISTRICT FUND LOANS					
Charles River Basin Improvement, Act of 1957	1990	1 204 000	179 034	-	1 383 034
Charles River Basin Improvement, Act of 1962	1995	3 685 000	1 233 365	-	4 918 365
Charles River Flood Control, Act of 1961	1986	390 000	55 818	-	445 818
Charles River Water Quality, Act of 1962	1997	2 070 000	932 150	-	3 002 150
Mystic River Dam, Act of 1957	1990	1 603 000	183 811	-	1 786 811
Mystic River Dam, Act of 1963	2001	4 920 000	1 304 640	-	6 224 640
Lynn-Nahant Beach Erosion, Act of 1956	2000	175 000	83 231	-	258 231
Neponset River Drainage & Flood Control, Act of 1961	1986	250 000	11 525	-	261 525
Metropolitan District Commission Somerville Marginal Conduit, Act of 1966	1998	100 000	54 021	-	154 021
Revere & Nantasket Beach Reservations, Act of 1967	1992	350 000	96 443	-	446 443
Revere Beach Improvement, Act of 1975	1999	4 000 000	2 235 625	-	6 235 625
Wollaston Beach-Quincy Shore Reservation, Act of 1967	1992	540 000	155 520	-	695 520
Boston Harbor Islands Acquisition, Act of 1970	1999	1 717 500	911 471	-	2 628 971
Metropolitan District Beach Erosion, Act of 1956	1990	417 000	46 823	-	463 823
Metropolitan District Commission Recreational, Act of 1963	1987	850 000	67 700	-	917 700
Metropolitan District Commission Recreational, Act of 1965	1986	510 000	37 290	-	547 290
Metropolitan District Commission Recreational, Act of 1970	1995	4 980 000	1 890 439	-	6 870 439

Metropolitan District Commission Franklin Park Zoo Improvement, Act of 1965	1988	675 000	86 825	-	761 825
Metropolitan Recreational & Environmental, Act of 1972	1997	12 570 000	5 010 110	-	17 580 110
Metropolitan District Parks, Act of 1978	2001	2 550 000	1 727 100	-	4 277 100
Metropolitan Parks District, Act of 1974	2003	5 750 000	3 124 682	282 648	9 157 330
Metropolitan Parks District Act of 1976	2000	4 225 000	2 684 256	132 206	7 041 462
Metropolitan Parks District, Act of 1978	2000	8 600 000	8 876 725	449 334	17 926 059
Metropolitan Parks District, Act of 1979	2003	2 690 000	2 755 011	423 972	5 868 983
Total Metropolitan Parks District Fund Loans		64 821 500	33 743 615	1 288 160	99 853 275
METROPOLITAN SEWERAGE DISTRICT FUND LOANS					
Metropolitan District Sewerage, Act of 1949	1990	4 345 000	443 255	-	4 788 255
Metropolitan District Sewerage, Act of 1951	1985	6 049 000	893 989	-	6 942 989
Metropolitan District Sewerage,, Second Loan, Act of 1951	1987	176 000	7 128	-	183 128
Metropolitan Sewerage, Act of 1951	1995	132 000	4 356	-	136 356
Metropolitan Sewerage, North District, Act of 1951	1985	72 000	2 376	-	74 376
Metropolitan District Sewerage, Act of 1953	1985	66 000	2 178	-	68 178
Metropolitan District Sewerage, Act of 1954, C. 399	1989	204 000	24 990	-	228 990
Metropolitan District Sewerage, Act of 1954, C. 580	1987	76 000	4 180	-	80 180
Metropolitan District Sewerage, North System, Act of 1954	1989	122 000	11 165	-	133 165
Metropolitan District Sewerage, Act of 1955, C. 410	1989	196 000	17 260	-	213 260
Metropolitan District Sewerage, Act of 1955, C. 551	1987	136 000	7 480	-	143 480
Metropolitan District Sewerage, Act of 1957, C. 710	1989	204 000	24 990	-	228 990
Metropolitan District Sewerage, Act of 1957, C. 764	1989	96 000	11 760	-	107 760
Metropolitan District Sewerage, North System, Act of 1958	1989	30 000	3 675	-	33 675
Metropolitan Sewerage, Act of 1961	2002	12 236 000	3 554 501	-	15 790 501
Metropolitan District Sewerage Relief, Act of 1961	2002	2 470 000	736 915	-	3 206 915
Metropolitan District Sewerage Relief, Act of 1962, C. 593	1993	750 000	155 375	-	905 375
Metropolitan District Sewerage Relief, Act of 1962, C. 655	2003	1 520 000	360 750	-	1 880 750
Metropolitan District Sewerage Relief, Act of 1962	2003	2 500 000	925 500	-	3 425 500
Second Metropolitan Sewerage, Act of 1962	2003	5 400 000	2 059 000	-	7 459 000
Metropolitan District Commission, Malden Relief Sewer, Act of 1966	1998	645 000	270 394	-	915 394
Metropolitan District Sewerage Relief, Act of 1966	2002	390 000	161 069	-	551 069
Metropolitan Sewerage, Act of 1966, C. 563	2010	4 345 000	3 756 925	-	8 101 925
Metropolitan Sewerage, Act of 1967, C. 827	2011	5 600 000	3 329 200	-	8 929 200
Metropolitan District Commission, Malden Relief Sewer, Act of 1969	2001	340 000	167 900	-	507 900
Metropolitan Sewerage, Act of 1970	2015	4 940 000	3 980 300	-	8 920 300
Metropolitan District Commission, Charles River Marginal Conduit, Act of 1971, C. 881	2015	4 300 000	2 320 400	-	6 620 400
Metropolitan Sewerage, Act of 1972	2000	18 950 000	11 699 855	3 601 765	34 251 620
Metropolitan Sewerage, Act of 1973	1999	4 000 000	2 235 625	-	6 235 625
Metropolitan District Commission, Charles River Marginal Conduit, Act of 1975, C. 78	1999				
	1999	8 000 000	4 471 250	-	12 471 250
Total Metropolitan Sewerage District Fund Loans		88 290 000	41 643 741	3 601 765	133 535 506
METROPOLITAN WATER DISTRICT FUND LOANS					
Metropolitan Water District Water Use Development	2005	32 978 000	12 398 402	-	45 376 402
Metropolitan District Water, Act of 1950	2001	3 852 000	1 185 154	-	5 037 154
Metropolitan District Water, Act of 1952	2007	2 745 000	1 074 188	-	3 819 188
Metropolitan District Water, Main, Act of 1954	1985	103 000	2 655	-	105 655
Metropolitan Water District Clinton Sewage, Act of 1954	1985	42 000	735	-	42 735
Metropolitan Water District Additional, Act of 1956	2010	11 100 000	5 032 356	-	16 132 356
Metropolitan District Water Main, Act of 1957	1988	370 000	37 125	-	407 125
Metropolitan District Water Main, Act of 1959	1984	417 000	61 673	-	478 673

SCHEDULE IV

COMMONWEALTH OF MASSACHUSETTS

DEBT SERVICE REQUIREMENTS AS OF JUNE 30, 1983 TO MATURITY

	Latest Maturity (a)	Principal	Interest	Discount	Total
METROPOLITAN WATER DISTRICT FUND LOANS (Continued)					
Metropolitan Water District Additional, Act of 1961	2015	6 380 000	2 107 680	-	8 487 680
Metropolitan Water District Additional, Act of 1962	2016	6 660 000	4 948 905	-	11 608 905
Metropolitan Water District Additional, Act of 1964	1996	650 000	159 250	-	809 250
Metropolitan Water District Additional, Act of 1966	2020	8 735 000	7 765 713	-	16 500 713
Metropolitan Water District Additional, Act of 1967	2021	16 520 000	14 570 130	449 334	31 539 464
Metropolitan Water District Additional, Act of 1968	1990	925 000	186 100	-	1 111 100
Metropolitan Water District Additional, Act of 1970	2002	7 555 000	6 910 123	-	14 465 123
Metropolitan Water District Additional, Act of 1971	2025	3 235 000	3 125 870	-	6 360 870
Metropolitan Water District Additional, Act of 1978	2003	7 415 000	7 248 667	900 087	15 563 754
Metropolitan Water District, Act of 1972	1997	770 000	376 750	-	1 146 750
Metropolitan Water District, Act of 1974	1999	3 050 000	1 425 875	-	4 475 875
Metropolitan Water District, Act of 1976	2003	1 850 000	1 252 386	450 753	3 553 139
Metropolitan Water District, Act of 1979	2003	2 000 000	1 353 372	901 506	4 254 878
Metropolitan Water District, Act of 1980	2003	1 000 000	860 225	449 334	2 309 559
Total Metropolitan Water District Fund Loans		118 352 000	72 083 334	3 151 014	193 586 348
Total Long Term Debt		3 181 609 506	1 876 805 227	310 437 476	5 368 852 209
TEMPORARY NOTES					
Capital Project Notes		150 000 000	1 445 729	-	151 445 729
Massachusetts Bay Transportation Authority	1984	90 000 000	3 532 680	-	93 532 680
Total Temporary Notes		240 000 000	4 978 409	-	244 978 409
Total State Debt		$3 421 609 506	$1 881 783 636	$310 437 476	$5 613 830 618

(a) Fiscal Year

See accompanying notes to financial statements.

SCHEDULE V

COMMONWEALTH OF MASSACHUSETTS

DEBT OF THE AUTHORITIES AND OTHER POLITICAL SUBDIVISIONS

AS OF JUNE 30, 1983

Housing Authorities (G.L. C. 121B, §§.34, 41)	$ 34 738 000
University of Massachusetts Building Authority (G.L. C. 75, §.11, as amended; Acts 1968, C. 400)	60 430 000
Southeastern Massachusetts University Building Authority (G.L. C. 75B, §.8 as amended; Acts 1966, C. 666)	18 303 000
Massachusetts State College Building Authority (G.L. C. 73, §.14 as amended; Acts 1970, C. 845)	48 440 000
University of Lowell Building Authority (G.L. C. 75A, §.8, as amended; Acts 1970, C. 189)	13 037 000
Town of Mashpee (Chapter 385, Acts of 1976)	2 840 000
Total Guaranteed Debt by the Commonwealth	$177 788 000

SCHEDULE VI

COMMONWEALTH OF MASSACHUSETTS

PER CAPITA STATE DEBT

Fiscal Years 1974 - 1983

					Per Capita	
Year	Principal	Interest	Discount	Total Debt Service	Principal	Debt Service
1974	$1 498 026 000	$ 560 179 506	$ -	$2 058 205 506	$263 a	$362 a
1975	2 092 985 000	808 573 152	-	2 901 558 152	362 b	501 b
1976	2 852 790 000	1 667 622 431	-	4 520 412 431	493 b	781 b
1977	2 851 301 000	1 657 838 205	-	4 509 139 205	492 b	779 b
1978	2 839 305 000	1 635 801 172	-	4 475 106 172	490 b	773 b
1979	2 850 906 295	1 506 789 810	-	4 357 696 105	492 b	753 b
1980	2 828 895 147	1 438 331 145	-	4 267 226 292	493 c	744 c
1981	2 812 482 481	1 517 286 501	-	4 329 768 982	490 c	755 c
1982	2 920 485 964	1 672 950 802	84 572 565	4 678 009 331	509 c	815 c
1983	3 181 609 506	1 876 805 223	310 437 474	5 368 852 203	555 c	936 c

Population Used For Per Capita Computations Based On:

a. 1970 Federal Census - 5 689 170

b. 1975 State Census - 5 789 478

c. 1980 Federal Census - 5 737 037

See accompanying notes to financial statements.

STATEMENT OF APPROPRIATIONS

BY FUNDS

EXHIBIT I

COMMONWEALTH OF MASSACHUSETTS

SUMMARY OF APPROPRIATIONS, EXPENDITURES & UNENCUMBERED BALANCES BY FUNDS, AS OF JUNE 30, 1983

	Appropriations	Other Credits	Total Credits	Expenditures	Encumbrances Continuing Appropriations	Unencumbered Balances
General	$4 556 622 303 210 217 c	$ 243 340 844	$ 4 800 173 364	$4 468 892 179 15 710 326 a 1 009 838 b	$ 41 026 508	$ 145 452 593 R 128 081 920
Local Aid	1 864 188 905	146 008 446	2 010 197 351	1 957 946 648 124 185 a	11 469 107	27 699 396 R 12 958 015
Highway	407 987 681 26 625 259 c	68 779 527	503 392 467	383 256 569 26 923 636 a	55 264 938	32 641 742 R 5 305 582
Federal Highway Construction	-	526 304 916	526 304 916	163 638 978	139 630 961	224 032 762 R 2 215
Federal Capital Improvement	550 000	1 720 679	2 270 679	1 343 852 550 000 a	271 980	104 847 R
Freight Rail	-	751 240	751 240	158 103	-	593 137 R
Passenger Rail	-	18 026 021	18 026 021	3 973 446	-	14 052 575 R
Government Land Bank	-	50 711*	50 711*	3 156 099	-	3 206 810*R
Anti-Trust Enforcement	362 200	-	362 200	320 237	-	41 963
Federally Assisted Housing Bond Debt Service	-	125 681	125 681	-	-	125 681 R
Inland Fisheries and Game	4 932 123 575 870 c	389 078	5 897 071	4 768 106 585 949 a	105 450	283 342 R 154 224
J.F.K. Library and Park	2 000 000	376 790	2 376 790	2 000 000	-	376 790 R
Metropolitan Parks District	25 537 712 1 333 980 c	2 387 859	29 259 551	24 698 538 1 333 980 a	1 900 308	1 194 292 R 132 433
Metropolitan Sewerage District	27 928 344 2 110 235 c	5 912 415	35 950 994	30 467 405 2 110 235 a 8 333 b	620 091	828 959 R 1 915 971
Metropolitan Water District	28 822 958 4 293 512 c	1 725 993	34 842 463	29 038 988 4 303 324 a	153 660	588 524 R 757 967
Mosquito and Greenhead Fly Control	2 589 935	311 698	2 901 633	2 323 963 100 454 a	13 008	131 681 R 332 527
State Recreation Areas	23 253 295 256 387 c	650 691	24 160 373	20 752 240 270 380 a	1 627 141	1 477 754 R 32 858
Total Budgetary	6 944 775 456 35 405 460 c	1 016 761 167	7 996 942 083	7 096 735 351 52 012 469 a 1 018 171 b	251 083 152	446 377 265 R 149 715 675

Capital Project Funds:						
General	635 531 500	937 356 063	1 572 887 563	268 805 145 1 634 389 a	309 452 544	992 995 485 R
Highway	75 000 000	216 500 138	291 500 138	108 498 507 1 263 541 a	92 500 665	89 237 425 R
Inland Fisheries and Game	-	10 545	10 545	5 000	5 545	-
Metropolitan Parks District	-	48 382 439	48 382 439	3 543 460	4 720 482	40 118 497 R
Metropolitan Sewerage District	-	83 444 287	83 444 287	3 581 248	16 227 542	63 635 497 R
Metropolitan Water District	9 000 000	66 705 296	75 705 296	6 607 967 10 794 a	9 101 286	59 985 249 R
State Recreation Areas	14 500 000	28 668 340	43 168 340	11 468 237	7 028 078	24 672 025 R
General Obligation Federally Assisted Housing	-	50 125 681	50 125 681	23 024 989 *	-	27 100 692 R
Government Land Bank	625 000	2 469	627 469	627 469 a	-	-
Total Capital Project Funds	734 656 500	1 431 195 258	2 165 851 758	425 534 553 3 536 193 a	439 036 142	1 297 744 870 R
General Federal Grants	-	668 141 396	668 141 396	585 586 894 12 814 030 a 4 675 984 O	8 743 638	56 320 850 R
TOTAL	$7 679 431 956 35 405 460 c	$3 116 097 821	$10 830 935 237	$8 107 856 798 68 362 692 a 1 018 171 b 4 675 984 O	$698 862 932	$1 800 442 985 R 149 715 675

a. Transfers to Other Funds
b. Transfers to Revenue Receipts
c. Authorized Transfers
O. Federal Grant Refunds
R. Reserve for Balances Forwarded
* Deficit

See accompanying notes to financial statements.

STATISTICAL

SECTION

SCHEDULE A

COMMONWEALTH OF MASSACHUSETTS

STATEMENT OF TAX RECEIPTS FOR FISCAL YEARS 1981 - 1983

	Fiscal Year	Gross Collections	Refunds	Net Tax Receipts	% Increase or (Decrease) Over Prior Year
Income	1983	$2 763 602 110	$291 324 212	$2 472 277 898	6.4
	1982	2 591 411 981	267 359 967	2 324 052 014	12.9
	1981	2 189 423 462	131 478 905	2 057 944 557	10.6
Sales and Use	1983	1 058 682 317	6 969 970	1 051 712 347	14.6
	1982	923 289 685	5 927 825	917 361 860	6.7
	1981	862 050 188	2 334 284	859 715 904	15.2
Corporations	1983	550 008 625	43 915 066	506 093 559	1.6
	1982	541 425 072	43 422 575	498 002 497	12.7
	1981	480 888 430	38 966 248	441 922 182	0.1
Motor Fuel	1983	252 716 669	2 291 280	250 425 389	(7.0)
	1982	271 892 073	2 595 461	269 296 612	13.4
	1981	239 875 769	2 347 846	237 527 923	12.0
Cigarette	1983	143 803 121	890 950	142 912 171	(1.7)
	1982	146 264 151	907 064	145 357 087	(2.1)
	1981	149 724 936	1 170 043	148 554 893	3.2
Insurance	1983	137 134 258	2 244 474	134 889 784	10.4
	1982	126 695 185	4 477 624	122 217 561	7.1
	1981	117 004 193	2 920 772	114 083 421	2.3
Alcoholic Beverages	1983	82 954 295	245 595	82 708 700	(2.8)
	1982	85 209 703	150 970	85 058 733	.3
	1981	84 805 744	58 365	84 747 379	5.2
Inheritance and Estate	1983	115 042 256	3 192 478	111 849 778	12.6
	1982	101 585 500	2 230 324	99 355 176	21.1
	1981	84 170 757	2 150 534	82 020 223	3.9
Banks	1983	116 165 227	2 185 894	113 979 333	62.3
	1982	71 956 081	1 752 330	70 203 751	(8.2)
	1981	77 844 665	1 340 156	76 504 509	8.6
State Racing	1983	35 457 591	-	35 457 591	6.6
	1982	33 270 880	-	33 270 880	3.1
	1981	32 267 549	-	32 267 549	9.5
Public Service	1983	42 129 312	1 647 668	40 481 644	34.6
	1982	31 469 171	1 392 588	30 076 583	70.5
	1981	23 266 608	5 624 556	17 642 052	(23.5)
Room Occupancy	1983	27 615 419	105 239	27 510 180	13.2
	1982	24 349 403	59 179	24 290 224	9.9
	1981	22 221 214	127 289	22 093 925	23.9
Deeds	1983	13 711 369	2 372	13 708 997	9.7
	1982	12 496 812	4 820	12 491 992	(3.7)
	1981	12 967 470	-	12 967 470	5.9
Beano	1983	8 795 792	37	8 795 755	5.9
	1982	8 303 199	-	8 303 199	6.1
	1981	7 824 093	-	7 824 093	9.3
Sundry	1983	3 075 138	6 171	3 068 967	111.8
	1982	1 456 467	7 706	1 448 761	11.9
	1981	1 324 133	28 992	1 295 141	(13.4)
TOTALS	1983	$5 350 893 499	$355 021 406	$4 995 872 093	7.7
	1982	4 971 075 363	330 288 433	4 640 786 930	10.6
	1981	4 385 659 211	188 547 990	4 197 111 221	9.1

See accompanying notes to financial statements.

SCHEDULE A

COMMONWEALTH OF MASSACHUSETTS

STATEMENT OF TAX RECEIPTS FOR FISCAL YEARS 1980 - 1982

Estimated Taxes	Actual Over (Under) Estimated	General Fund	General Obligations Fund	Highway Fund	Other
$2 550 000 000	$(77 722 102)	$1 483 364 655	$ -	$ -	$ 988 913 243 c
2 280 000 000	44 052 014	1 394 434 828	-	-	929 617 186 c
2 043 000 000	14 944 557	1 234 766 734	-	-	823 177 823 c
1 020 000 000	31 712 347	631 027 408	-	-	420 684 939 c
936 000 000	(18 638 140)	550 417 116	-	-	366 944 744 c
845 000 000	14 715 905	515 831 343	-	-	343 884 562 c
545 000 000	(38 906 441)	303 611 406	-	-	202 482 153 c
491 000 000	7 002 497	298 832 853	-	-	199 169 644 c
466 000 000	(24 077 818)	265 184 749	-	-	176 737 433 c
250 839 000	(413 611)	34 470 576	-	215 610 107	344 706 a
273 500 000	(4 203 388)	37 205 089	-	231 719 472	372 051 a
233 900 000	3 627 923	31 658 031	-	205 539 049	330 843 a
146 500 000	(3 587 829)	108 884 783	-	34 027 388	-
146 000 000	(642 913)	110 909 387	-	34 447 700	-
145 000 000	3 554 893	113 183 974	-	35 370 919	-
132 000 000	2 889 784	134 889 784	-	-	-
118 000 000	4 217 561	122 217 561	-	-	-
113 000 000	1 083 421	114 083 421	-	-	-
85 200 000	(2 491 300)	82 708 700	-	-	-
86 500 000	(1 441 267)	85 058 733	-	-	-
83 100 000	1 647 379	84 747 379	-	-	-
101 000 000	10 849 778	111 849 778	-	-	-
94 000 000	5 355 176	99 355 176	-	-	-
76 000 000	6 020 223	82 020 223	-	-	-
77 000 000	36 979 333	113 979 333	-	-	-
79 000 000	(8 796 249)	70 203 751	-	-	-
78 600 000	(2 095 491)	76 504 509	-	-	-
35 700 000	(242 409)	35 457 591	-	-	-
38 000 000	(4 729 120)	33 270 880	-	-	-
31 000 000	1 267 549	32 267 549	-	-	-
34 000 000	6 481 644	40 481 644	-	-	-
22 000 000	8 076 583	30 076 583	-	-	-
18 000 000	(357 948)	17 642 052	-	-	-
27 000 000	510 180	27 510 180	-	-	-
25 000 000	(709 776)	24 290 224	-	-	-
21 000 000	1 093 925	22 093 925	-	-	-
13 000 000	708 997	13 708 997	-	-	-
14 000 000	(1 508 008)	12 491 992	-	-	-
11 000 000	1 967 470	12 967 470	-	-	-
5 300 000	3 495 755	5 277 452	-	-	3 518 303 b
5 000 000	3 303 199	4 981 919	-	-	3 321 280 b
4 800 000	3 129 638	4 694 455	-	-	3 129 638 b
1 200 000	1 868 967	3 068 967	-	-	-
1 490 000	(41 239)	1 448 761	-	-	-
1 600 000	(304 859)	1 295 141	-	-	-
$5 023 739 000	$(27 866 907)	$3 130 291 254	$ -	$249 637 495	$1 615 943 344
4 609 490 000	31 296 930	2 875 194 853	-	266 167 172	1 499 424 905
4 171 000 000	26 111 221	2 608 940 955	-	240 909 968	1 347 260 299

a. Inland Fisheries and Game Fund.
b. Lottery Fund.
c. Local Aid Fund.

SCHEDULE B

COMMONWEALTH OF MASSACHUSETTS

TAX REVENUES BY SOURCE

ALL GOVERNMENTAL FUND TYPES

For The Fiscal Years Ended June 30, 1974 - 1983

(000's Omitted)

Source	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
Income	$ 971 030	$ 985 616	$1 216 149	$1 191 541	$1 433 577	$1 631 384	$1 860 033	$2 057 945	$2 324 052	$2 472 278
Sales and Use	312 554	314 838	472 491	594 966	681 851	717 710	745 996	859 716	9[illegible]2	1 051 712
Corporations	262 488	222 866	271 145	324 511	332 685	400 640	438 860	441 922	498 002	506 093
Motor Fuel	180 989	179 913	205 667	214 168	217 017	223 739	212 035	237 528	269 297	250 425
Cigarette	86 049	85 836	149 157	142 759	142 972	142 272	144 018	148 555	145 357	142 912
Insurance	69 174	74 369	92 708	95 314	103 227	105 433	111 517	114 083	122 217	134 890
Inheritance and Estate	63 878	61 174	58 707	71 924	87 944	75 312	78 952	82 020	99 355	111 850
Alcoholic Beverages	64 810	64 545	76 752	77 084	79 631	79 979	80 631	84 747	85 059	82 709
Banks	33 802	39 628	37 771	44 077	44 913	55 433	70 456	76 505	70 204	113 979
State Racing	31 786	34 984	34 265	33 767	29 831	28 620	29 474	32 268	33 271	35 458
Public Service	6 926	6 028	16 615	29 438	26 328	27 785	23 068	17 642	30 077	40 482
Room Occupancy	7 849	9 665	10 515	11 050	13 539	15 526	17 831	22 094	24 290	27 510
Deeds	7 082	6 239	7 252	8 853	10 728	12 415	12 246	12 967	12 492	13 709
Beano	2 735	1 958	2 504	2 764	3 610	3 908	4 357	4 694	4 982	5 277
Sundry	821	913	799	827	934	928	1 496	1 295	1 449	3 069
Total Tax Collections	$2 101 973	$2 088 572	$2 652 497	$2 843 043	$3 208 787	$3 521 084	$3 830 970	$4 193 981	$4 637 466	$4 992 353

See accompanying notes to financial statements.

SCHEDULE C

COMMONWEALTH OF MASSACHUSETTS

REVENUES BY SOURCE

ALL GOVERNMENTAL FUND TYPES

For The Fiscal Years Ended June 30, 1974 - 1983
(000's Omitted)

	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
Taxes	$2 101 973	$2 088 572	$2 652 497	$2 843 043	$3 208 787	$3 521 084	$3 830 970	$4 193 981	$4 637 466	$4 992 353
Federal Reimbursements	567 614	597 830	785 678	835 374	951 787	1 087 746	1 114 712	1 169 148	1 207 237	1 254 213
Federal Grants	258 792	351 874	461 731	484 196	618 209	596 574	712 738	687 416	608 142	618 306
Federal Revenue Sharing	64 820	64 953	68 824	68 133	88 657	75 758	72 729	36 212	2 244	1 546
Fees, Reimbursements, Sales, Etc.	134 287	162 959	200 199	246 649	276 526	307 293	387 675	400 252	455 131	562 444
Assessments	56 980	71 361	81 391	76 977	83 718	90 273	95 055	93 622	100 070	109 557
Motor Vehicle Licenses & Registrations	54 915	58 685	55 038	62 274	59 167	65 706	64 776	103 102	110 993	118 404
Lottery	36 239	37 581	44 346	53 737	47 074	52 560	63 058	73 842	85 586	97 051
Total Revenues	$3 275 620	$3 433 815	$4 349 704	$4 670 383	$5 333 925	$5 796 994	$6 341 713	$6 757 575	$7 206 869	$7 753 874

Seen accompanying notes to financial statements.

SCHEDULE D

COMMONWEALTH OF MASSACHUSETTS

ANALYSIS OF EXPENDITURES *

ALL GOVERNMENTAL FUND TYPES

For The Fiscal Years Ended June 30, 1974 - 1983

(In Millions of Dollars)

		1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
17	STATE AID	$ 854.2	$1160.0	$1279.2	$1302.7	$1467.6	$1687.2	$2009.2	$2016.2	$2246.4	$2421.4
07	LABORATORY, MEDICAL & GENERAL CARE	1025.6	1252.9	1198.6	1368.8	1436.7	1710.7	1867.2	2064.2	2147.5	2184.1
01 02	SALARIES	702.3	798.0	787.2	835.4	931.6	1029.8	1199.2	1255.9	1330.2	1440.4
19	DEBT SERVICE	188.3	201.4	541.1	670.1	426.5	1021.2†	427.6	438.6	377.8	403.1
13	SPECIAL SUPPLIES & EXPENSES	170.6	190.4	259.6	257.0	258.2	362.4	310.9	327.4	311.7	377.2
03	SERVICES, NON-EMPLOYEES	108.8	125.7	141.7	191.2	254.6	168.8	273.0	293.2	317.8	327.4
18	CAPITAL OUTLAY	325.2	213.7	208.3	202.0	231.4	228.1	232.4	321.2	333.2	352.9
20	PENSION & BENEFITS	70.9	83.6	91.2	102.3	123.1	212.9	156.0	173.1	186.9	204.6
08	HEAT & OTHER PLANT OPERATIONS	35.3	49.6	49.5	55.5	55.6	60.2	84.7	103.6	104.5	99.0
14	OFFICE & ADMINISTRATIVE EXPENSES	20.7	26.0	26.9	30.3	33.6	37.7	50.2	50.2	64.9	60.2
16	RENTALS	26.3	27.1	29.1	33.1	43.6	39.3	39.4	48.2	63.2	67.6
12	REPAIRS, REPLACEMENTS & ALTERATIONS	19.8	23.8	23.4	27.6	30.2	37.1	39.1	47.8	46.0	48.2
15	EQUIPMENT	10.6	12.7	10.1	13.8	11.1	20.6	26.9	32.2	23.8	25.1
10	TRAVEL & AUTOMOTIVE EXPENSES	14.7	15.9	15.5	16.9	17.9	19.7	24.4	29.5	32.9	27.4
11	ADVERTISING & PRINTING	7.9	10.7	10.8	13.1	11.3	15.6	17.7	18.5	16.8	18.7
04	FOOD FOR PERSONS	12.0	11.8	10.7	11.0	11.5	12.4	13.7	14.4	15.1	27.1
05	CLOTHING	3.5	3.7	3.4	3.7	4.0	4.6	5.9	6.2	5.5	5.9
09	FARM & GROUNDS	4.7	4.8	4.9	5.7	6.9	7.9	5.0	7.1	9.6	10.7
06	HOUSEKEEPING SUPPLIES & EXPENSES	2.2	2.5	2.4	2.8	3.0	3.3	4.2	5.8	6.6	6.8
	TOTAL EXPENDITURES	$3603.6	$4214.3	$4693.6	$5143.0	$5358.4	$6679.5	$6786.7	$7253.3	$7640.4	$8107.8

† 568.8 million of the increase is due to the refinancing of the Public Housing Loan Term Bonds, Acts of 1976.

* As reported by the Spending Agency.

See accompanying notes to financial statements.

SCHEDULE E
GOVERNMENTAL FUNDS
(BUDGETARY, CAPITAL PROJECTS FUNDS AND FEDERAL GRANTS)
EXPENDITURES BY FUND BY SUBSIDIARY
For the Fiscal Year Ended June 30, 1983

Fund	Total	-01 Salaries Permanent Positions	-02 Salaries Other	-03 Services Non-Employees	-04 Food for Persons	-05 Clothing	-06 Housekeeping Supplies & Expenses	-07 Laboratory Medical & General Care	-08 Heat & Other Plant Operations	-09 Farm and Grounds	-10 Travel & Automotive Expenses
General	$4 468 892 180	$ 775 820 062	$290 061 811	$133 270 755	$15 358 342	$ 4 993 678	$ 6 433 081	$2 133 263 891	$ 80 966 392	$ 911 384	$ 17 391 166
Local Aid	1 957 946 648	94 201 444	11 809 439	14 519 017	84 425	64 773	13 226	707 807	48 389	-	878 870
Highway	383 256 569	110 905 715	22 261 170	1 477 260	107 490	704 277	199 338	789 037	8 518 349	9 109 663	4 628 691
Federal Highway Constr. Program	163 638 978	-	244 970	22 525 639	-	-	-	-	19 154	-	662 347
Federal Capital Improvement	1 343 852	-	-	16 387	-	-	-	-	-	-	-
Freight Rail	158 103	-	-	137 506	-	-	-	-	-	-	1 375
Passenger Rail	3 973 446	-	-	190 678	-	-	-	-	-	-	1 946
J.F.K. Library and Park	2 000 000	-	-	-	-	-	-	-	-	-	-
Government Land Bank	3 156 099	-	-	-	-	-	-	-	-	-	-
Anti-Trust Enforcement	320 237	-	243 232	39 639	-	-	-	-	-	-	5 974
Inland Fisheries and Game	4 768 107	2 746 131	254 779	25 782	-	13 056	2 465	10 149	202 944	315 304	165 792
Metropolitan Parks District	24 698 538	6 201 584	2 736 030	456 621	-	7 963	53 832	35 903	1 055 761	161 564	255 884
Metropolitan Sewerage District	30 467 405	7 190 316	4 338 763	16 353	-	28 171	38 748	1 201 886	4 041 832	5 638	85 941
Metropolitan Water District	29 038 988	6 805 660	3 427 463	28 040	-	31 077	23 500	1 487 272	2 153 800	25 893	193 695
Mosquito & Greenhd Fly Control	2 323 963	-	-	1 367 866	-	9 674	-	1 546	29 368	124 207	93 681
State Recreation Areas	20 752 240	3 095 597	7 498 375	50 840	-	4 806	38 368	17 541	1 367 189	9 673	184 872
General Federal Grants	[illegible]	20 997 378	69 527 661	133 237 296	11 543 013	1 806	16 507	46 580 146	572 629	2 057	2 817 235
Capital Projects Funds	425 534 554	-	24 229	20 028 077	86	305	1 286	22 540	33 317	31 285	1 040
TOTAL	$8 107 763 551	$1 027 963 887	$412 427 922	$327 387 756	$27 093 356	$ 5 859 586	$ 6 820 351	$2 184 117 718	$ 99 009 124	$ 10 696 668	$ 27 368 509

Fund	-11 Advertising and Printing	-12 Repairs Replacements & Alterations	-13 Special Supplies & Expenses	-14 Office & Administrative Expenses	-15 Equipment	-16 Rentals	-17 State Aid	-18 Capital Outlay	-19 Debt Service	-20 Pensions and Benefits
General	$ 15 844 350	$ 25 447 736	$238 159 979	$41 241 621	$14 956 765	$43 641 481	$ 187 972 672	$ 2 087 677	$264 022 290	$177 047 047
Local Aid	756 099	794 750	1 458 041	6 664 639	510 190	2 056 775	1 806 992 266	-	-	16 386 498
Highway	686 858	10 377 813	3 535 133	4 782 151	4 178 530	14 197 518	85 011 119	43 132	93 180 739	8 562 586
Federal Highway Constr. Program	145 706	-	1 103 248	74 399	1 250	56 616	49 320	138 756 329	-	-
Federal Capital Improvement	-	-	-	-	-	-	-	1 327 465	-	-
Freight Rail	8 592	-	154	912	-	-	2 559	7 005	-	-
Passenger Rail	-	-	-	717	-	-	-	3 780 105	-	-
J.F.K. Library and Park	-	-	2 000 000	-	-	-	-	-	-	-
Government Land Bank	-	-	725 000	-	-	-	-	-	2 431 099	-
Anti-Trust Enforcement	600	-	1 000	16 154	8 482	5 156	-	-	-	-
Inland Fisheries and Game	65 120	203 799	218 127	94 994	37 075	16 700	-	96 475	249 953	49 462
Metropolitan Parks District	3 151	560 947	1 203 838	183 053	14 929	109 268	-	464	11 261 155	396 591
Metropolitan Sewerage District	5 917	1 326 109	383 212	185 298	8 593	161 182	-	438	11 203 286	245 722
Metropolitan Water District	13 211	519 343	749 732	266 599	86 278	217 527	-	-	12 527 017	482 881
Mosquito & Greenhd Fly Control	2 726	102 603	249 923	125 552	108 849	107 968	-	-	-	-
State Recreation Areas	27 903	400 497	43 270	216 714	18 808	60 280	-	-	7 593 852	123 655
General Federal Grants	734 660	788 966	92 138 541	5 953 099	3 351 836	6 932 503	187 397 312	1 521 285	5 127	1 374 587
Capital Projects Funds	357 732	7 724 601	35 208 492	412 970	1 770 901	19 547	153 954 480	205 298 959	644 707	-
TOTAL	$ 18 652 625	$ 48 247 164	$377 177 690	$60 218 872	$25 052 486	$67 582 521	$2 421 379 728	$352 919 334	$403 119 225	$204 669 029

SCHEDULE F
GOVERNMENTAL FUNDS
(BUDGETARY, CAPITAL PROJECTS FUNDS AND FEDERAL GRANTS)
EXPENDITURES BY FUND BY SUBSIDIARY
For the Fiscal Year Ended June 30, 1983

Classification	Total	-01 Salaries Permanent Positions	-02 Salaries Other	-03 Services Non-Employees	-04 Food for Persons	-05 Clothing	-06 Housekeeping Supplies & Expenses	-07 Laboratory Medical & General Care	-08 Heat & Other Plant Operations	-09 Farm and Grounds	-10 Travel & Automotive Expenses
Legislature	$ 30 309 199	$ 7 824 531	$ 15 096 310	$ 1 961 111	$ 4 571	$ 4 191	$ 2 680	$ 3 138	$ 1 195	$ -	$ 1 099 487
Inspector General	771 472	30 496	612 827	52 535	-	-	-	-	-	-	8 577
Judiciary	169 205 519	117 761 426	14 776 837	18 153 586	105 531	80 966	16 533	884 758	61 919	-	1 103 529
Executive	12 744 956	3 619 472	4 063 232	470 088	3 710	-	20 242	656	1 207 276	1 640	120 355
Secretary	10 733 227	2 606 530	1 055 355	691 021	-	-	-	-	5 133	-	55 905
Treasurer	1 229 735 380	7 929 273	5 939 186	7 164 122	-	-	-	-	22 206	-	348 112
Auditor	6 738 103	2 640 385	3 289 348	125 599	-	-	-	-	3 537	-	185 895
Attorney General	9 075 900	984 508	5 988 585	467 028	-	-	-	-	13 000	-	110 119
Ethics Commission	691 683	-	556 423	38 300	-	-	-	-	-	-	1 389
Administration and Finance	562 498 140	54 118 696	11 935 876	12 271 895	2 020	21 728	104 927	278 728	6 944 307	10 794	3 436 841
Environmental Affairs	235 568 409	49 648 196	36 158 402	17 622 280	3	156 933	282 580	2 940 862	13 539 854	1 039 431	2 085 229
Communities and Development	258 552 745	1 070 122	3 710 492	94 868 600	3	-	-	-	-	-	81 773
Human Services	2 975 769 175	353 399 162	244 310 475	89 956 779	26 848 741	4 728 190	5 566 828	2 085 516 237	35 311 670	611 854	7 036 476
Transportation and Construction	593 590 719	53 608 028	9 328 554	24 229 378	-	32 199	46 078	40 114	3 572 951	8 768 801	2 141 039
Educational Affairs	1 703 231 381	289 116 788	23 637 917	49 625 093	1 972	83 562	710 868	14 910 519	37 215 000	248 388	4 836 255
Public Safety	77 315 866	44 318 265	8 411 495	1 630 199	126 458	750 998	56 828	208 128	789 910	15 103	2 969 401
Manpower Affairs	108 700 362	26 152 421	20 766 746	3 721 120	347	819	12 787	2 503 970	303 233	657	727 336
Elder Affairs	100 512 549	561 736	1 157 812	850 782	-	-	-	76 767 327	12 500	-	324 998
Consumer Affairs	17 882 536	12 529 935	852 744	2 133 229	-	-	-	63 281	2 823	-	686 455
Energy Resources	4 070 675	37 917	777 444	1 355 011	-	-	-	-	2 610	-	9 288
Labor	65 555	6 000	1 862	-	-	-	-	-	-	-	50
TOTAL	$8 107 763 551	$1 027 963 887	$412 427 922	$327 387 756	$27 093 356	$ 5 859 586	$ 6 820 351	$2 184 117 718	$ 99 009 124	$ 10 696 668	$ 27 368 509

Classification	-11 Advertising and Printing	-12 Repairs Replacements & Alterations	-13 Special Supplies & Expenses	-14 Office & Administrative Expenses	-15 Equipment	-16 Rentals	-17 State Aid	-18 Capital Outlay	-19 Debt Service	-20 Pensions and Benefits
Legislature	$ 1 812 329	$ 7 587	$ 6 276	$ 1 891 054	$ 116 929	$ 467 385	$ 609	$ 9 817	$ -	$ -
Inspector General	6 858	4 093	801	37 996	9 898	7 391	-	-	-	-
Judiciary	954 164	996 092	2 540 530	8 334 590	845 555	2 589 503	-	-	-	-
Executive	56 895	279 616	463 695	815 637	169 313	101 827	1 345 311	616	-	5 375
Secretary	2 343 439	77 603	855 889	608 482	23 534	291 861	-	2 118 475	-	-
Treasurer	5 367 832	842 823	2 117 486	2 771 137	199 759	5 413 549	588 466 647	-	400 035 292	203 117 956
Auditor	11 252	7 432	32 745	156 746	22 137	263 027	-	-	-	-
Attorney General	37 756	45 521	113 989	559 438	35 632	411 642	308 682	-	-	-
Ethics Commission	9 571	7 500	700	38 768	15 928	23 104	-	-	-	-
Administration and Finance	1 275 306	4 836 642	138 292 996	5 413 832	3 787 425	11 298 037	240 635 336	65 392 928	2 431 099	8 727
Environmental Affairs	440 346	10 292 950	6 123 514	2 313 467	1 127 632	2 172 115	47 825 345	41 799 270	-	-
Communities and Development	23 452	47 867	39 072 993	367 907	6 596	151 391	118 476 955	29 911	644 683	-
Human Services	1 553 218	9 610 420	18 989 913	19 052 491	4 762 261	16 815 225	16 970 171	34 566 657	24	162 383
Transportation and Construction	226 422	9 537 929	35 962 567	1 711 970	1 183 609	10 020 066	235 593 461	197 587 553	-	-
Educational Affairs	2 091 292	9 751 383	93 148 038	8 847 821	7 103 158	7 825 437	1 144 798 258	9 277 283	5 127	(2 778)
Public Safety	623 106	1 645 639	1 947 886	3 474 487	4 971 166	4 141 493	18 531	1 216 773	-	-
Manpower Affairs	1 699 626	219 318	17 657 853	2 839 210	436 692	5 086 077	25 194 784	-	-	1 377 366
Elder Affairs	17 403	4 119	19 247 451	149 768	16 601	277 052	1 125 000	-	-	-
Consumer Affairs	73 794	32 462	461 280	715 467	173 669	154 397	-	-	3 000	-
Energy Resources	28 564	168	141 089	105 684	269	71 942	620 638	920 051	-	-
Labor	-	-	-	12 920	44 723	-	-	-	-	-
TOTAL	$ 18 652 625	$ 48 247 164	$377 177 690	$60 218 872	$25 052 486	$67 582 521	$2 421 379 728	$352 919 334	$403 119 225	$204 669 029

SCHEDULE G

COMMONWEALTH OF MASSACHUSETTS

STATE FUNDS

ANALYSIS OF STATE AID BY ACCOUNT

For the Fiscal Year Ended June 30, 1983

ACCOUNT TITLE			
Classification			
BUDGETARY FUNDS:			
Legislature			
Internship program for the Senate			$ 609
Treasurer and Receiver-General			
Additional assistance to cities & towns (G.L. 58, 18C)		$483 288 642	
Distributions to cities & towns (Chapter 549, Acts of 1982)		2 626 921	
Reimburse cities & towns with no commuter bus or train		4 000 000	
City of Taunton - to satisfy outstanding judgement		1 500 000	
Lottery distributions to cities & towns		97 051 084	588 466 647
Attorney General			
Expenses, Local Consumer Aid Fund			308 682
Administration and Finance			
Pensions to retired teachers	$ 19 963 862		
Retirement System	157 571 088	177 534 950	
Reimbursement for loss of taxes - C. 58, §.8A and C. 59, §.5	4 482 836		
Reimbursement for loss of taxes - Land taken for Flood Control	265 000		
Reimbursement for loss of taxes - State property	14 700 000		
Reimbursement for loss of taxes - C. 58, §.8A and C. 59, §.5	717 164		
Reimbursement for loss of taxes - Taxes Abated	10 000 000		
Reimbursement for loss of taxes - New Government Center	357 570	30 522 570	
Boston Excise Fund - Room Occupancy		1 082 714	
Boston Excise Fund - Deed Excise		1 500 653	
Grants to neighborhood housing services corporation		483 946	
Matching Funds - 304 Grant Program		114 226	
City of Everett Assessment - C. 9204, §.8, Acts of 1983		143 034	
Reimbursement to cities & towns salary increases for Police		4 174 376	215 556 469
Environmental Affairs			
Hazardous Waste Facilities - Safety Site Council		17 300	
Technical Assistance Grants to cities & towns		207 002	
Gypsy Moth & Test Control Program		201 300	
Reimbursement to cities & towns for certain chemical costs		1 836 050	
Martha's Vineyard Commission		90 000	
Reimbursement to cities & towns for share of water pollution costs		905 575	3 257 227
Communities & Development			
Assistance for veterans' housing projects		3 977 609	
Reimburse housing authorities - reduced handicapped rentals		14 644	
Public housing emergency maintenance		270 759	
Rental assistance - low income families		18 445 273	
Reimburse to local Housing Authorities - Elderly		5 089 258	
Reimburse to local Housing Authorities - Veterans		10 488 226	
Reimburse public agencies for Relocation Costs - Sanitary Code		27 100	
Federally Aided Urban Renewal Projects		989 688	
Non-federally aided urban renewal projects		664 400	
Planning activities - City of Fall River		150 000	
Disaster Relief - Fall River Fire		221 000	
Planning assistance to the City of Salem		100 000	
Planning assistance to the Town of Danvers - Fire 8/20/82		80 000	40 517 957
Human Services			
Veterans' Benefits		10 648 130	
Department of Public Welfare - Administration		3 555 162	14 203 292

SCHEDULE G

COMMONWEALTH OF MASSACHUSETTS

STATE FUNDS

ANALYSIS OF STATE AID BY ACCOUNT

For the Fiscal Year Ended June 30, 1983

ACCOUNT TITLE		
Classification		
BUDGETARY FUNDS: (Continued)		
Transportation and Construction		
Inspection and Appraisal for the purpose of Acquisition C. 480, §.19	$ 2 559	
Freight Rail Assistance	232 296	
Additional Assistance to Mass. Bay Transit Authority	96 404 825	
Certain Debt Assistance to M.B.T.A. C. 161A, §.2B	45 503 572	
Reimbursement to M.B.T.A. for certain Motor Vehicle Excise Taxes	550 000	
Reimbursement to Common Carries of Passengers - Fuel Excise Taxes	375 000	
Certain Contract Assistance to Regional Transit Authorities	12 434 787	
Certain Payments to cities & towns C. 64A, §13, and C. 64F, §.14	23 727 171	
Reimbursement to M.B.T.A. for certain Commuter Rail Assistance	14 948 518	
Reimbursement to certain cities & towns for Assessment Charges	151 500	
Certain payments to cities & towns - Gas tax	8 651 186	
Chapter 90 Projects D.P.W.	119 619	
Payments to cities & towns	18 469 803	
Reimburse cities & towns - Repairs to Highways and Bridges	2 500 000	$ 224 070 836
Educational Affairs		
Public Libraries	2 705 268	
Regional Public Libraries	4 817 341	
Racial Imbalance Programs	8 663 841	
Magnet Educational Programs	3 350 698	
Equal Education Fund - Boston	4 628 400	
Equal Education Fund - Springfield	1 203 600	
Equal Education Fund - New Bedford	97 200	
Equal Education Fund - Cambridge	70 800	
Outside Vocational School Transportation	333 756	
Regular School District for Educating Children - Incentive Grants	2 781 451	
Regional School Districts - Grants to cities & towns	249 999	
Adult Learning Centers	528 440	
Transportation of Pupils	59 000 000	
Transportation Allowance (G.L. C. 71, §.7B)	400 000	
Grants and Reimbursements - Prior 7/1/75	1 335 704	
Grants and Reimbursements on or after 7/1/75	102 513 880	
Reimbursement for Educational, Engineering & Architectural Services	314 329	
School Lunch Program	5 245 676	
Lunch Program for Elderly	798 759	
State Aid to Regional school District	762 431 023	
State Aid to Regional School District - Recreation Special Needs	414 071	
State Aid to Regional School District - Tuition Not Home Town	4 000 000	
Reimbursement - Transportation Bilingual Education Clinical Nursery, Special Needs	10 000 000	
Non-Educational - Cost of Residential School Programs	7 200 000	
Reimbursement to cities & towns - Transportation of Retarded Children	8 200 000	991 284 236
Public Safety		
Drug Enforcement		17 389
Manpower Affairs		
Financial Assistance to Local Tourist Council		869 222
Elder Affairs		
Grants to Council on Aging		1 125 000
TOTAL BUDGETARY FUNDS		$2 079 677 566

SCHEDULE G

COMMONWEALTH OF MASSACHUSETTS

STATE FUNDS

ANALYSIS OF STATE AID BY ACCOUNT

For the Fiscal Year Ended June 30, 1983

ACCOUNT TITLE		
Classification		
CAPITAL PROJECT FUNDS:		
Administration and Finance		
Civic and Convention Center Loan, (1980)	$ 19 817 305	
Parking Facilities Reimbursement Loan, (1980)	5 161 572	
Reimbursement of cities & towns for removal of asbestos in schools	(25 285)	
Payment of Flood Damage Messacus Middle School, Dalton	125 275	$ 25 078 867
Environmental Affairs		
Assistance to cities & towns in acquisition of land	9 682	
Assistance to certain cities & towns in acquisition of land 1977, C. 953	1 381 364	
Assistance to Urban cities & towns in acquisition of land	459 402	
Assistance to all cities & towns in acquisition of land	401 325	
Open Space Preservation Loan Act of 1981	91 296	
Construction of Certain Facilities at Heritage State Park	31 744	
Water Pollution, Clean Water Funds C. 286, §.12, 1982	293 667	
Restoration of Publicly Owned Lakes & Ponds	69 935	
Reimbursement to cities & towns - Suppression of Enemies of Shellfish	300 000	
Drinking Water Facility Construction Loan Act of 1978	4 964 436	
Leak Detection C. 805, Act of 1979	89 672	
Contamination of Public Sources	37 585	
Water Pollution State Construction Grants	5 190 511	
Water Pollution Control Act of 1970, C. 747	19 930 345	
State Construction Grants Collection Act of 1970	7 009 176	40 260 140
Communities and Development		
General Obligation Public Housing, Act of 1976 - Elderly Housing	9 036 610	
General Obligation Public Housing, Act of 1976 - Family Housing	9 656 299	
Development of Handicapped Housing Projects	1 736 600	
Neighborhood Housing Program	(422 401)	
E.O.C.D. Smoke Detectors	263	
General Obligation Federally Assisted Housing Bond - 1981, C. 789, §.21	22 254 625	
Public Housing Modernization & Renovation Loan - 1970 C. 694	29 979 169	
Public Housing Clearance & Disposition Loan - 1973 C. 884	5 359 248	77 600 413
Transportation and Construction		
Airport Capital Outlay, 1973, C. 1140	25 382	
Airport Capital Outlay, 1979, C. 480	93 189	
Accelerated Highway Improvement Act of 1965 - Participating Cost	13 398	
A.H.P. Consultant Service Act of 1965	1 924	
Highway Improvement Loan, 1967, C. 616, §.6 - cities & towns school zones	8 380	
Highway Improvement Loan, 1972 - Town & County Ways	3 349 330	
Flood Damages	21 160	
Highway Improvement Loan, 1975, §.8C Bike Paths	65 458	
Highway Improvement Loan, 1977, State Aid to Cities & Towns	1 589 131	
A.H.P. 1979, §.2 Certain Expenses	1 833	
Highway Improvement Loan, 1979, §.2A Aid to Cities & Towns	2 572 716	
A.H.P. Act of 1981, C. 732, §.15 Personal Services	32 165	
Highway Improvement Act of 1981, D.P.W. - City & Town Ways	2 971 477	10 745 543
Energy Resources		
Energy Conservation Loan, 1979, C. 796 §.31 Energy Audit Program	15 580	
Alternative Energy Development Loan, 1979, C. 796	603 258	618 838
TOTAL CAPITAL PROJECT FUNDS		$ 154 303 801

SCHEDULE 6

COMMONWEALTH OF MASSACHUSETTS

STATE FUNDS

ANALYSIS OF STATE AID BY ACCOUNT

For the Fiscal Year Ended June 30, 1983

ACCOUNT TITLE		
Classification		
GENERAL FEDERAL GRANTS FUNDS:		
Executive		
Omnibus Crime Control & Safe Streets - Planning	$ 1 364	
Omnibus Crime Control & Safe Streets - Action Program	885 601	
Civil Defense Federal Reimbursements	409 573	
Advances from F.C.D.A.	26 196	
Preliminary Energy Audit Programs - Schools & Hospitals	22 577	$ 1 345 311
Environmental Affairs		
Coastal Zone Management Development	3 958	
Outdoor Recreation Projects P.L. 88-578	4 097 086	
Rural Community Fire Protection P.L. 92-419	26 200	
Water Quality Management Planning	2 983	
Insect Disease Control - Gypsy Moth	7 596	
Clean Lakes Program	170 155	4 307 978
Communities and Development		
Section 8 New Construction Program	1 242 757	
Housing Allowance Program Section 8	2 387 599	
Energy Crisis Assistance Program 1980	(3 464 759)	
Section 8 Substantial Rehabilitation Program	188 030	
Special Crisis Intervention Program	7 246	
Community Service Block Grant	(2 288)	358 585
Human Services		
Alcoholic Drug Abuse	10 273	
Aid to Blind - Vocational Rehabilitation	(10 671)	
Public Welfare - Federal Assistance & Family Grant Program	164 754	
Social Services - Child Welfare Title IV B	2 415	
Public Health - Nutrition Program for Women and Children	2 619 219	
Mental Health - State Wide Services	(19 111)	2 766 879
Transportation & Construction		
Statewide Management & Technical Assistance for Rural Public Transport		777 082
Educational Affairs		
Inter-Library - Title III L.S.C.A.	101 437	
Inter-Library - Title I L.S.C.A.	879 859	
Smith Hughes and Barden Acts	11 220 198	
Career Education Planning Project	144 538	
Services for Handicapped children in Institutions	5 097 232	
Training for Teachers of Handicapped Children	90 499	
Distribution - Library & Learning Resources	35 903	
Distribution - Educational Innovation & Support	1 293 774	
Basic Skills Administration	662	
Chapter II E.C.I.A. Distribution	8 128 506	
Gifted and Talented Children - S.E.A.S.	63 126	
Education of Children - Low Income Families	51 638 661	
Program for Neglected & Delinquent Children	394 137	
Children in State Adult Correctional Institutions ESEA - Title I	203 160	
Educational Program for Children of Migratory Agricultural Workers	2 723 833	
Regional Technical Assistance Support Services	24 873 257	
Early Childhood Incentive	239 154	

SCHEDULE G

COMMONWEALTH OF MASSACHUSETTS

STATE FUNDS

ANALYSIS OF STATE AID BY ACCOUNT

For the Fiscal Year Ended June 30, 1983

ACCOUNT TITLE		
Classification		
GENERAL FEDERAL GRANTS FUNDS: (Continued)		
Educational Affairs (Continued)		
Adult Basic Education - Title 3 P.L. 89-750	$ 775 491	
Indo-China Refugee Children Assistance	350 517	
Special Milk Program	(400)	
Special Assistance Funds	8 791	
Community	31 728 097	
School Lunch Program	8 470 853	
School Breakfast Program	4 002 967	
Non-Food Assistance Program	82 147	
School Food Service - Management & Related Activities	32 571	
Project Upward Bound	(2 717)	
College Work Study Program	56 922	
Basic Opportunity and Cooperative Grants	860 796	
National Student Direct Loans	7 091	
Nursing Student Loans	4 401	
Facility Development Project in Energy - 1982	1 734	
Special Programs for the Disadvantaged	6 131	
Commercial Fisheries Training	194	
	500	$ 153 514 022
Public Safety		
N.E.S.P.A.C. Investigations		1 142
Manpower Affairs		
Division of Employment Security - Administration Funds	309 591	
C.E.T.A. - Federal Grants - All Titles	11 429 631	
Title I Special Grants to Governors - F.Y. 1977	2 633 083	
C.E.T.A. - Balance of State - Title II Funds - F.Y. 1977	(44 076)	
C.E.T.A. - Title VI Extension	(118 395)	
C.E.T.A. - Title III Summer Program	4 147 334	
C.E.T.A. - Title III Youth Employment & Demonstration Planning	310 871	
C.E.T.A. - Title III Youth Employment & Restitution	137 845	
Title III #46 Governor's Youth Grant	109 741	
C.E.T.A. Balance of State Prime Sponsor - Administration Funds	22 569	
C.E.T.A. Balance of State Subgrantees - Administration Funds	5 307 111	
WIN Incentive Programs	6 236	
Trade Expansion Act Program	74 021	24 325 562
Energy Resources		
Institutional Conservation Program		1 800
TOTAL GENERAL FEDERAL GRANTS FUNDS		$ 187 398 361
GRAND TOTAL		$2 421 379 728

See accompanying notes to financial statements.

SCHEDULE H

COMMONWEALTH OF MASSACHUSETTS

ACCOUNTS PAYABLE - STATE FUNDS

	1982			1983
	Reserved June 30, 1982	Payments	Balance June 30, 1983	Reserved June 30, 1983
GENERAL	$207 513 518	$142 728 473	$64 785 045	$158 911 250
LOCAL AID	31 037 281	20 777 752	10 259 529	29 947 205
HIGHWAY	10 163 337	6 859 907	3 303 430	9 203 886
ANTI-TRUST ENFORCEMENT	4 722	2 486	2 236	23 401
J. F. K. LIBRARY AND PARK	-	-	-	2 000 000
FEDERAL HIGHWAY CONSTRUCTION	-	-	-	13 398
INLAND FISHERIES AND GAME	330 771	260 704	70 067	477 627
METROPOLITAN PARKS DISTRICT	981 662	697 528	284 134	191 100
METROPOLITAN SEWERAGE DISTRICT	2 166 697	1 817 435	349 262	2 395 992
METROPOLITAN WATER DISTRICT	1 749 603	1 269 032	480 571	3 362 799
MOSQUITO AND GREENHEAD FLY CONTROL	288 221	237 448	50 773	311 047
STATE RECREATION AREAS	2 381 173	1 826 496	554 677	196 756
TOTAL	$256 616 985	$176 477 261	$80 139 724	$207 034 461

See accompanying notes to financial statements.

SCHEDULE I

COMMONWEALTH OF MASSACHUSETTS

ANALYSIS OF THE GENERAL FEDERAL GRANT FUND ACTIVITY

For The Fiscal Year Ended June 30, 1983

Governmental Unit	Balance Beginning July 1, 1982	Federal Grant Receipts	Total Available	Expenditures	Balance June 30, 1983
Legislature	$ 3 258	$ -	$ 3 258	$ 23	$ 3 235
Judiciary	167 436	66 874	234 310	152 270	82 040
Executive	1 265 146	5 015 907	6 281 052	5 582 140	698 912
Secretary of the Commonwealth	302 914	866 692	1 169 606	1 076 067	93 539
Attorney General	51 350	83 757	135 107	134 487	620
Secretariats:					
Administration and Finance	719 218	3 333 008	4 052 226	3 172 693	879 533
Environmental Affairs	3 511 891	16 387 717	19 899 608	16 511 942	3 387 667
Communities and Development	4 848 461	120 352 298	125 200 759	115 840 038	9 360 720
Human Services	16 375 005	104 603 076	120 978 081	99 213 971	21 764 110
Transportation and Construction	736 258	1 896 977	2 633 235	2 234 001	399 234
Educational Affairs	10 305 137	256 388 167	266 693 304	250 855 275	15 838 029
Public Safety	503 554	1 071 696	1 575 250	1 091 722	483 528
Manpower Affairs	9 507 489	87 408 287	96 915 776	85 821 636	11 094 139
Elder Affairs	1 155 904	19 762 522	20 918 426	20 183 714	734 713
Consumer Affairs	131 839	(1 450)	130 389	70 852	59 537
Energy Resources	250 166	1 070 841	1 321 007	1 136 077	184 929
TOTAL	$49 835 026	$618 306 369	$668 141 394	$603 076 908	$65 064 485

The accompanying notes to financial statements

THIS FINANCIAL REPORT

IS SUBMITTED TO THE

GENERAL COURT

IN COMPLIANCE WITH

SECTION 33 OF CHAPTER 7

OF THE

GENERAL LAWS (TER. ED.).

DETAILED INFORMATION
RELATING TO THESE STATEMENTS

WILL BE CONTAINED IN

PUBLIC DOCUMENT 140

WHICH WILL BE FILED AT A LATER DATE

WITH THE

SECRETARY OF STATE

AS REQUIRED BY

SECTION 34 OF SAID CHAPTER 7

Eagle Graphics Inc.
30 LANCASTER STREET BOSTON, MA 02114